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No. 28

PROCEEDINGS

OF THE

State Board of Equalization

OF

NORTH DAKOTA

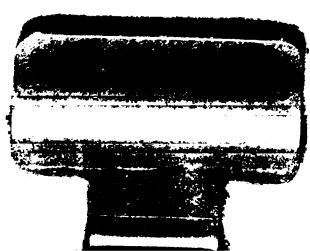
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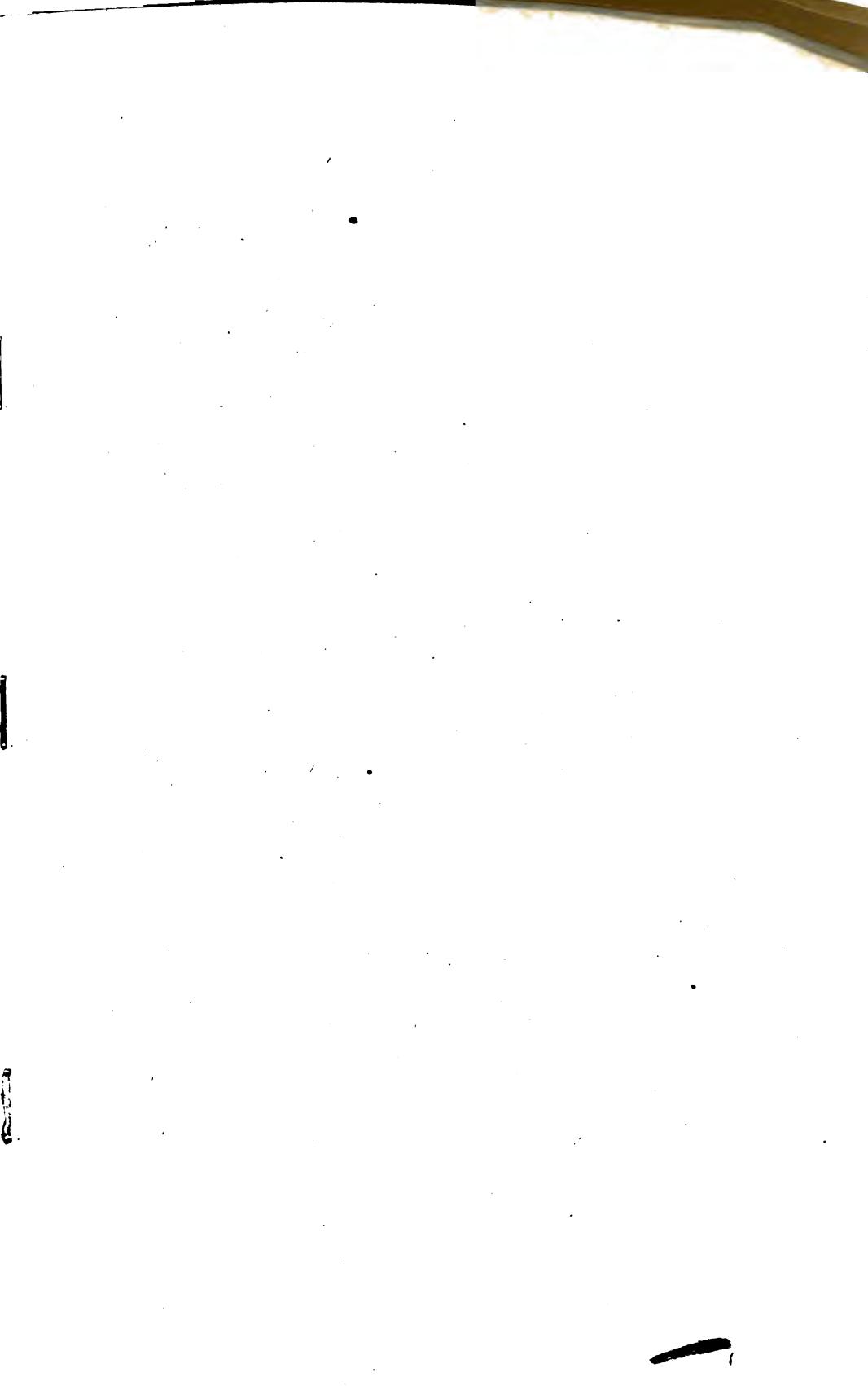
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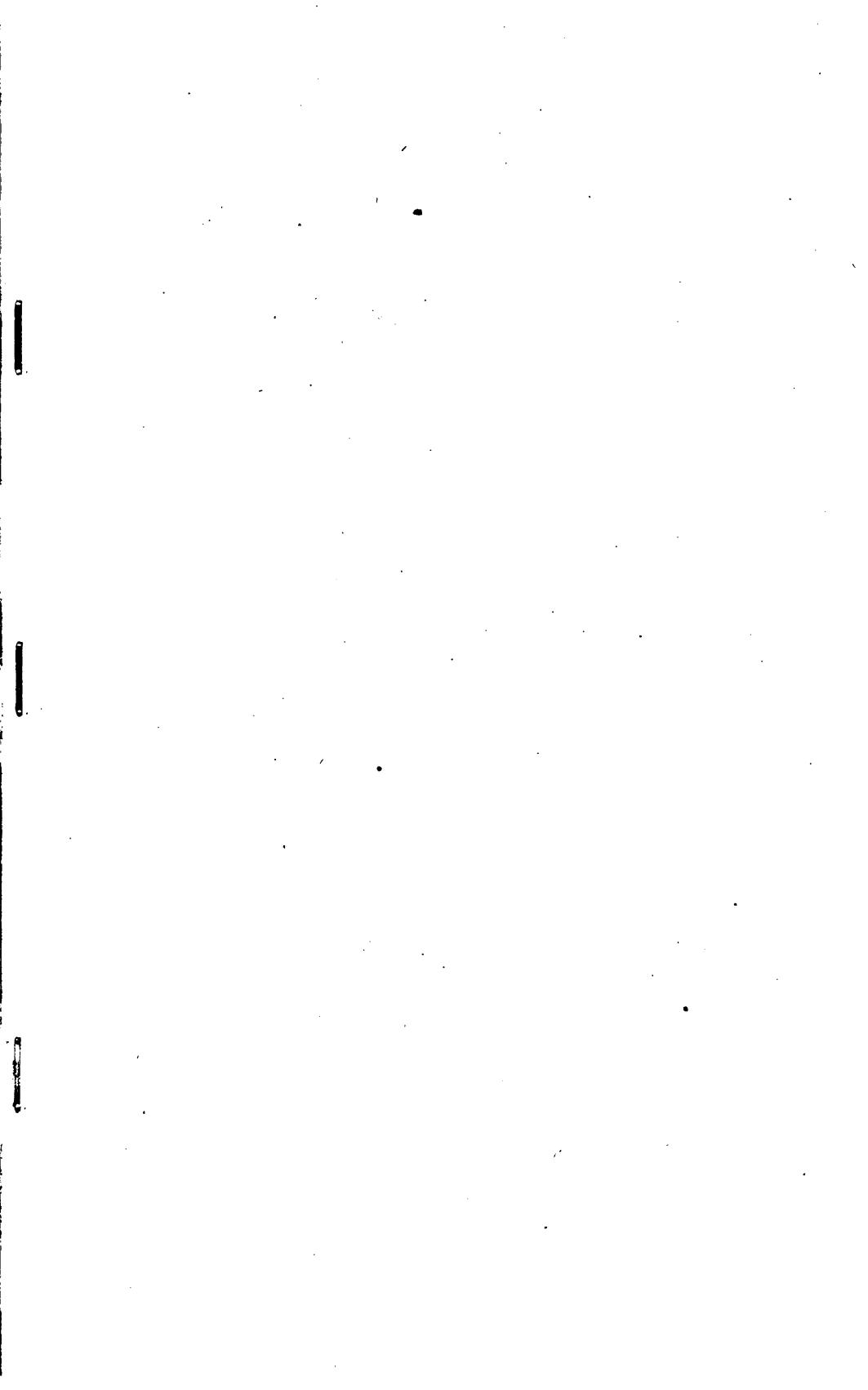
CARL R. KOSITZKY

Secretary State Board of Equalization

BISMARCK TRIBUNE COMPANY
STATE PRINTERS AND BINDERS
BISMARCK, NORTH DAKOTA









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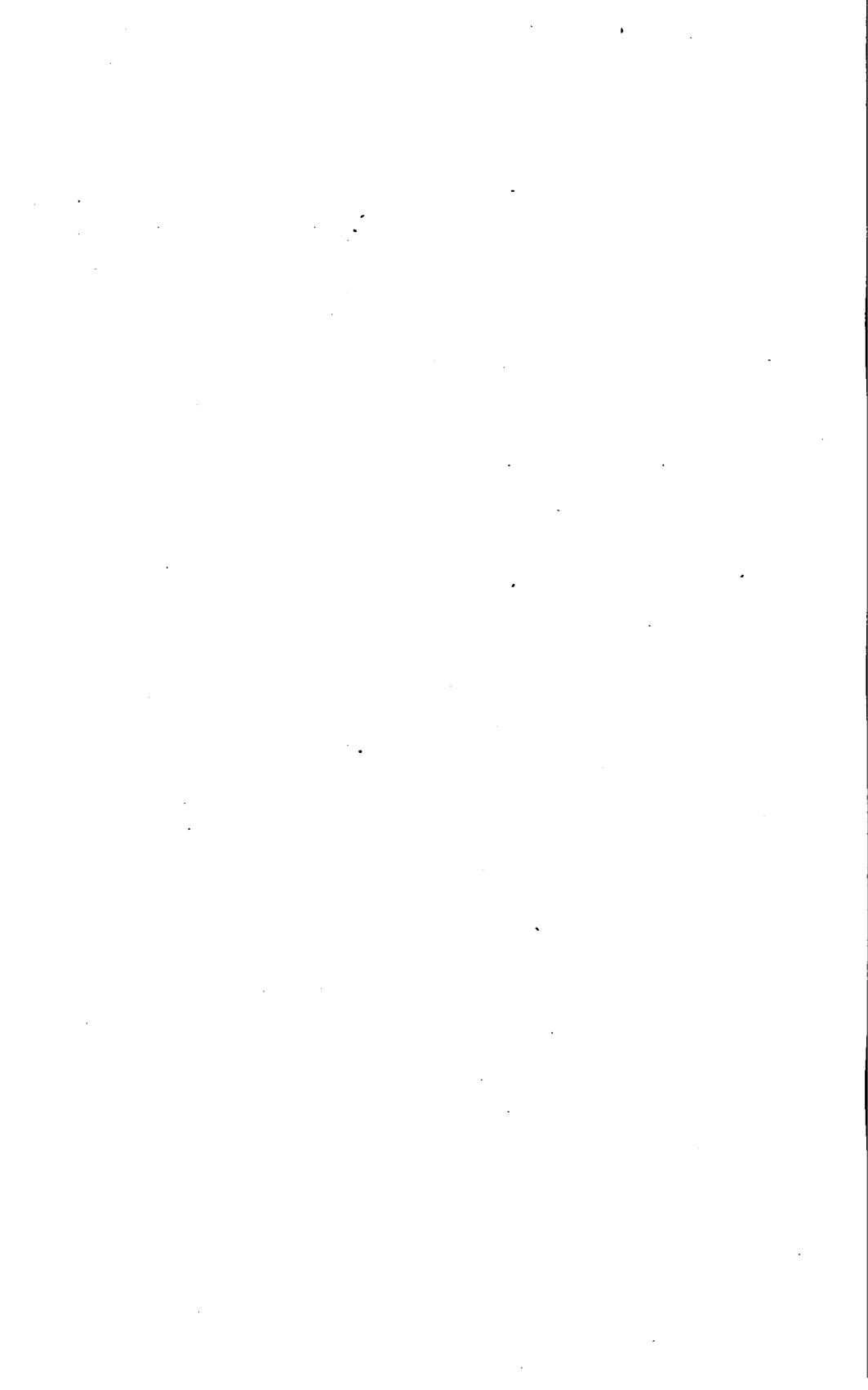
Section 2141 of the 1913 Compiled Laws of North Dakota.

2141. State Board of Equalization, How Constituted, Meetings, and Rules for Equalizing. The Governor, State Auditor, State Treasurer, Attorney-General and Commissioner of Agriculture and Labor shall constitute the State Board of Equalization, a majority of whom shall constitute a quorum for the transaction of business.

The Governor shall be ex-officio president of said Board and the State Auditor shall act as secretary. The said Board shall meet annually on the first Tuesday in August at the office of the State Auditor, and shall then examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all taxable property in the state shall be assessed uniformly, and at its true value in money.

In the performance of their duties they shall be governed by the following rules:

1. They shall raise the valuation of each class of personal property of every county, which in their opinion is returned below its true and full value, to such price and sum as they believe to be the true and full value thereof.
2. They shall reduce the valuation of each class of personal property enumerated in Section 2103 of every county, which in their opinion is returned above its true and full value in money.
3. They shall add to the aggregate valuation of the property of every county which they believe to be valued below its true and full value in money, such per centum in each case as will bring the same to its true and full value in money.
4. They shall deduct from the aggregate valuation of the property of every county, which they believe to be valued above its true and full value, such per centum in each case as will reduce the same to its true and full value in money.
5. They shall not reduce the aggregate valuation of all the property in the state, as returned by the several County Auditors, more than one per centum on the whole valuation thereof.
6. Upon the completion of such equalization and determination of the aggregate valuation of all the property of the state, the said Board shall then decide upon the rate of the State Tax to be levied for the current year, together with any other general or special State Taxes required by law to be levied.



**PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION
OF 1918**

MEMBERS OF THE STATE BOARD OF EQUALIZATION

Lynn J. Frazier, Governor, President of the Board.

John Steen, State Treasurer.

John N. Hagan, Commissioner of Agriculture & Labor.

William Langer, Attorney General.

Carl R. Kositzky, State Auditor, Secretary of the Board.

Members of the State Board of Equalization met in the office of the State Auditor in Bismarck, North Dakota, at 9 o'clock A. M. on Tuesday, August 6th, 1918. On roll call Frazier, Langer and Kositzky responded.

Moved by Langer that August 23rd shall be the date set on which be heard the representatives of the various counties and August 24th the date on which be heard representatives of the various railroads, telegraph, telephone and express companies, and the Secretary of this board be and is hereby instructed to notify them of the same. Motion was seconded by Frazier. On roll call Frazier, Langer and Kositzky voted "aye."

Moved by Langer that the Tax Commission be instructed to furnish each member of the State Board of Equalization with a copy of their recommendations of the assessment of public utilities, etc., and also be present on August 23rd and 24th. Motion was seconded by Kositzky. On roll call Frazier, Langer and Kositzky voted "aye."

Moved by Langer that we adjourn until 9 o'clock A. M. August 23rd. Motion was seconded by Kositzky. On roll call Frazier, Langer and Kositzky voted "aye."

SECOND DAY

August 23rd, 9 o'clock A. M.

Pursuant to adjournment the State Board of Equalization met at 9 o'clock A. M. in the office of the Governor. On roll call Langer, Hagan, Steen and Kositzky responded.

Moved by Steen that Langer act as President Pro tem. Motion was seconded by Hagan. On roll call Hagan, Steen and Kositzky voted "aye" and Langer voted no.

Mr. Wallace and Mr. Packard of the Tax Commission were present and presented each member with a copy of the recommendations covering the assessment of public utilities for the year 1918.

Following is a list of those who were present and appeared in behalf of their city and counties:

Mr. Carl Kaz, County Auditor of Logan County.

Mr. C. E. Berquist, County Commissioner of Bowman County.

Mr. Jas. H. Penny, County Auditor of Rolette County.

F. P. Mann, City Commissioner of Devils Lake, and M. J. Cowley, City Auditor of Devils Lake.

M. K. Nybo, County Commissioner, and W. E. Paulson, County Auditor of Benson County.

Chas. Nelson, County Auditor, and Henry Lee, County Commissioner of Barnes County.

W. E. Felson, County Auditor of Pembina County.

After having listened to all of these representatives from the various counties, Kositzky moved at 12 o'clock that this board adjourn until 2 o'clock P. M. Motion was seconded by Steen. On roll call Langer, Hagan, Steen and Kositzky voted "aye."

2:00 P. M., August 23rd, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 2 o'clock P. M. On roll call Langer, Hagan, Steen and Kositzky responded.

O. J. Eide, County Auditor of Cavalier County, and Hans Anderson, County Auditor of Grand Forks County, appeared in behalf of their counties.

Mayor H. M. Wheeler, City Treasurer, R. H. Greene, City Auditor, and W. L. Alexander of the City of Grand Forks, appeared in behalf of said city.

M. T. Sanders, representative of the Northern Pacific Railway Company, J. T. Maher and W. L. Schoettler, representatives of the Great Northern Railway Company, and A. S. Dudley, Tax Commissioner of the Chicago, Milwaukee and St. Paul Railway Company, appeared in behalf of their companies.

After listening to the various representatives above mentioned Mr. Kositzky at 5 o'clock moved that the board adjourn until 9:30 o'clock A. M. August 24th. Motion was seconded by Hagan. On roll call Langer, Hagan, Steen and Kositzky voted "aye."

THIRD DAY

9:30 A. M., August 25th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9:30 o'clock A. M. On roll call Hagan, Steen and Kositzky responded.

Moved by Kositzky that Mr. Hagan act as President Pro tem. Motion was seconded by Steen. On roll call Steen and Kositzky voted "aye" and Hagan voted no.

H. S. Stebbins, Vice President and Manager of the Midland Continental Railway Company, and Mr. Springer, appeared in behalf of said company.

Mr. Packard and Mr. Wallace of the Tax Commission were also present during the entire forenoon and explained various matters contained in their recommendations to the board.

Chas. E. Hall, representing the Bell Telephone System, H. A. Livermore and L. D. Richardson, representatives of the North Dakota Independent Telephone Company, and A. J. McGinnis of the Central North Dakota Co-operative Telephone Company, M. T. Sanders, representing the Northern Express Company and the Pullman Car Company, C. B. Cooper, representing the emerged express companies, S. A. Davis, a representative of the Western Express Company, and W. L. Schoettler, representing the Great Northern Railway Company, all appeared in behalf of their respective companies.

After listening to all of the various representatives the entire afternoon, Kositzky moved that this board adjourn until 9 o'clock A. M. August 27th. Motion was seconded by Steen. On roll call Hagan, Steen and Kositzky voted "aye."

FOURTH DAY

9:00 A. M., August 27th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9 o'clock A. M. on August 27th, 1918. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The board spent the entire forenoon in reviewing the county returns covering the assessment of personal property for the year 1918, being classifications 1 to 30 inclusive.

STATE OF NORTH DAKOTA

13

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS LEFT BY
COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918

COUNTY	Total Value County Board	No. 1 Furniture, Etc.	No. 2 Pianos, Victrolas, Etc.
Adams	\$ 519,616.00	\$ 9,275.00	\$ 1,857.00
Barnes	1,764,766.00	32,520.00	14,898.00
Benson	993,687.00	26,539.00	4,498.00
Billings	355,429.00	2,682.00	502.00
Bottineau	1,404,565.00	88,077.00	7,703.00
Bowman	680,510.00	9,240.00	1,552.00
Burke	745,382.00	19,597.00	3,122.00
Burleigh	1,352,898.00	36,023.00	8,284.00
Cass	3,958,718.00	118,866.00	25,169.00
Cavalier	1,452,354.00	62,090.00	12,367.00
Dickey	996,176.00	28,621.00	9,028.00
Divide	938,429.00	19,750.00	2,503.00
Dunn	956,736.00	17,651.00	2,468.00
Eddy	521,347.00	12,242.00	2,134.00
Emmons	960,010.00	18,801.00	2,153.00
Foster	581,974.00	11,480.00	2,545.00
Golden Valley	636,080.00	19,977.00	2,732.00
Grand Forks	2,209,517.00	67,468.00	31,083.00
Grant	790,774.00	9,805.00	2,022.00
Griggs	830,044.00	28,692.00	4,449.00
Hettinger	689,949.00	12,567.00	2,737.00
Kidder	637,275.00	10,377.00	1,631.00
LaMoure	1,152,499.00	26,538.00	6,251.00
Logan	655,835.00	11,550.00	765.00
McHenry	1,356,166.00	27,183.00	5,746.00
McIntosh	793,083.00	22,149.00	1,029.00
McKenzie	1,127,509.00	12,751.00	1,521.00
McLean	1,283,483.00	26,501.00	4,807.00
Mercer	676,228.00	11,815.00	1,410.00
Morton	1,519,109.00	67,871.00	10,255.00
Mountain	1,385,490.00	20,596.00	4,242.00
Nelson	1,100,900.00	25,183.00	4,745.00
Oliver	405,106.00	6,552.00	1,247.00
Pembina	964,845.00	23,988.00	9,750.00
Pierce	605,675.00	12,029.00	2,478.00
Ramsey	1,459,782.00	60,910.00	9,357.00
Ransom	776,830.00	20,663.00	5,036.00
Renville	637,945.00	16,563.00	2,606.00
Richland	1,661,227.00	55,138.00	8,911.00
Rolette	735,725.00	16,179.00	3,404.00
Sargent	994,250.00	18,304.00	6,994.00
Sheridan	593,278.00	13,532.00	2,025.00
Sioux	251,291.00	1,708.00	240.00
Slope	479,959.00	6,720.00	1,367.00
Stark	1,168,728.00	45,024.00	8,381.00
Steele	695,267.00	16,418.00	3,430.00
Stutsman	1,902,091.00	36,208.00	8,370.00
Towner	992,501.00	25,157.00	5,706.00
Trapp	1,038,332.00	41,724.00	9,879.00
Walsh	1,567,777.00	73,457.00	46,063.00
Ward	2,341,152.00	81,971.00	15,289.00
Wells	1,001,572.00	32,139.00	6,146.00
Williams	1,352,959.00	29,621.00	5,418.00
Total	\$ 56,632,725.00	\$ 1,496,483.00	\$ 348,305.00

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 3 HORSES 1 YEAR OLD		
	No.	Average Value	Assessed Value
Adams	921.00	\$ 7,213.00	\$ 7.84
Barnes	1,409.00	13,943.00	9.08
Benson	1,874.00	15,047.00	8.03
Billings	1,075.00	5,382.00	5.00
Bottineau	1,845.00	22,044.00	12.00
Bowman	1,002.00	10,150.00	10.12
Burke	1,262.00	10,085.00	7.91
Burleigh	1,339.00	9,526.00	7.11
Cass	1,100.00	13,278.00	14.89
Cavalier	1,775.00	26,144.00	14.73
Dickey	1,662.00	13,352.00	8.00
Divide	1,157.00	17,370.00	15.66
Dunn	1,843.00	13,937.00	7.56
Eddy	822.00	6,710.00	8.16
Emmons	1,776.00	16,599.00	9.35
Foster	840.00	6,793.00	8.00
Golden Valley	1,106.00	8,797.00	7.00
Grand Forks	1,486.00	19,906.00	13.32
Grant	1,587.00	12,696.00	8.00
Griggs	1,039.00	11,481.00	11.03
Hettinger	1,319.00	11,308.00	8.57
Kidder	1,327.00	10,640.00	8.66
LaMoure	1,385.00	12,400.00	8.96
Logan	983.00	14,613.00	14.86
McHenry	1,852.00	18,300.00	9.88
McIntosh	1,225.00	14,768.00	12.05
McKenzie	2,831.00	22,770.00	8.00
McLean	2,283.00	18,724.00	8.20
Mercer	1,030.00	6,148.00	5.96
Morton	1,673.00	14,537.00	8.60
Mountrall	1,658.00	17,219.00	10.38
Nelson	1,384.00	11,136.00	8.04
Oliver	564.00	4,506.00	7.98
Pembina	1,668.00	15,012.00	9.00
Pierce	1,103.00	5,537.00	5.02
Ramsey	1,684.00	17,384.00	10.32
Ransom	1,064.00	8,028.00	7.50
Renville	981.00	9,810.00	10.00
Richland	1,704.00	16,821.00	9.88
Rolette	1,065.00	10,226.00	9.70
Sargent	1,069.00	10,932.00	10.31
Sheridan	1,165.00	8,472.00	7.27
Sioux	382.00	1,654.00	4.33
Slope	1,420.00	5,683.00	4.00
Stark	1,423.00	12,057.00	8.40
Steele	775.00	7,452.00	9.62
Stutsman	2,313.00	18,412.00	7.90
Towner	1,589.00	16,397.00	10.00
Trail	1,050.00	10,771.00	10.24
Walsh	1,354.00	20,343.00	15.00
Ward	2,528.00	37,861.00	15.00
Wells	1,816.00	14,610.00	8.04
Williams	2,013.00	16,234.00	8.06
Total	75,600.00	\$ 719,218.00	\$ 9.51

STATE OF NORTH DAKOTA

15

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 3 HORSES 2 YEARS OLD			NO. 3 HORSES 3 YEARS OLD AND OVER		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
884.00	\$ 10,438.00	\$ 11.81	5,918.00	\$ 99,431.00	\$ 16.80
1,445.00	21,561.00	14.92	15,461.00	346,855.00	22.43
1,677.00	21,514.00	12.83	13,360.00	263,973.00	19.76
851.00	5,099.00	6.00	6,573.00	92,290.00	14.00
1,822.00	29,170.00	16.00	16,345.00	327,049.00	20.00
988.00	19,938.00	20.18	5,573.00	165,739.00	29.73
1,142.00	17,120.00	14.99	8,141.00	203,621.00	25.01
1,534.00	17,940.00	11.70	10,794.00	195,494.00	18.11
2,053.00	44,811.00	21.82	20,833.00	658,203.00	31.59
1,671.00	36,395.00	21.78	12,002.00	429,617.00	35.84
1,554.00	18,615.00	12.00	10,423.00	209,622.00	20.00
1,198.00	28,793.00	24.00	9,721.00	348,816.00	35.88
1,746.00	20,632.00	11.81	12,974.00	248,039.00	19.11
793.00	22,689.00	13.66	6,057.00	124,320.00	20.52
825.00	10,022.00	12.00	11,766.00	257,969.00	21.92
1,066.00	10,775.00	10.00	6,165.00	123,436.00	20.00
1,523.00	30,551.00	20.00	7,523.00	127,034.00	16.00
1,572.00	19,650.00	12.50	15,032.00	451,555.00	30.03
1,013.00	17,511.00	17.28	11,600.00	232,000.00	20.00
1,193.00	16,731.00	14.02	8,257.00	215,052.00	26.04
1,331.00	16,637.00	12.50	8,665.00	187,331.00	21.61
1,334.00	18,725.00	14.03	8,748.00	177,985.00	20.30
1,100.00	27,948.00	25.40	11,389.00	285,453.00	25.00
1,701.00	25,064.00	14.73	7,125.00	207,176.00	29.07
1,107.00	21,917.00	19.80	14,792.00	364,718.00	24.66
2,648.00	32,511.00	12.27	8,162.00	226,959.00	27.80
2,121.00	27,133.00	12.32	16,325.00	323,558.00	19.82
2,121.00	27,133.00	12.32	16,685.00	338,508.00	20.05
1,162.00	11,160.00	9.60	7,491.00	180,148.00	24.04
1,690.00	21,231.00	12.56	14,079.00	304,788.00	21.65
1,766.00	31,061.00	17.59	13,092.00	383,134.00	29.27
1,336.00	20,137.00	15.07	9,986.00	303,090.00	30.35
745.00	10,035.00	13.47	5,329.00	150,556.00	28.25
1,157.00	13,884.00	12.00	10,620.00	251,720.00	24.00
1,188.00	11,914.00	10.01	9,538.00	171,745.00	18.00
1,662.00	33,051.00	19.89	12,117.00	354,270.00	29.24
1,066.00	12,438.00	11.66	9,088.00	179,984.00	19.80
954.00	15,288.00	16.00	8,101.00	194,407.00	24.00
1,902.00	28,608.00	15.04	15,222.00	378,778.00	24.88
1,072.00	15,601.00	14.50	8,993.00	196,118.00	21.80
1,119.00	22,278.00	19.90	9,020.00	267,038.00	29.60
1,225.00	14,946.00	12.20	8,869.00	176,194.00	19.86
370.00	2,607.00	7.04	2,532.00	33,680.00	13.30
1,152.00	8,670.00	7.50	6,745.00	74,017.00	11.00
1,205.00	14,838.00	12.30	9,554.00	238,615.00	24.97
805.00	12,069.00	15.00	8,087.00	200,016.00	24.73
2,297.00	34,452.00	14.99	19,055.00	476,144.00	24.98
1,552.00	24,755.00	16.00	10,754.00	293,609.00	27.00
1,045.00	15,762.00	15.08	9,772.00	248,498.00	26.42
1,162.00	27,918.00	24.00	12,480.00	449,663.00	36.00
2,363.00	46,771.00	20.00	17,624.00	436,217.00	26.00
1,656.00	22,497.00	13.58	11,929.00	241,672.00	20.25
2,235.00	27,160.00	12.15	16,275.00	294,783.00	18.11
73,502.00	\$1,098,854.00	\$ 14.95	572,761.00	\$13,710,687.00	\$ 23.94

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 4. STALLIONS		
	No.	Assessed Value	Average Value
Adams	40.00	\$ 3,065.00	\$ 76.62
Barnes	72.00	4,396.00	61.06
Benson	64.00	4,474.00	69.91
Billings	107.00	3,431.00	32.00
Bottineau	67.00	5,580.00	83.28
Bowman	46.00	3,702.00	80.47
Burke	38.00	5,442.00	141.96
Burleigh	74.00	6,248.00	84.43
Cass	66.00	6,380.00	103.00
Cavalier	46.00	7,854.00	168.35
Dickey	59.00	4,505.00	76.36
Divide	36.00	4,329.00	120.00
Dunn	125.00	10,692.00	85.53
Eddy	29.00	1,866.00	64.34
Emmons	111.00	7,619.00	68.64
Foster	31.00	2,505.00	80.00
Golden Valley	122.00	5,768.00	47.00
Grand Forks	56.00	9,006.00	160.00
Grant	75.00	4,061.00	54.14
Griggs	47.00	3,650.00	75.53
Hettinger	49.00	4,231.00	86.34
Kidder	51.00	3,748.00	73.50
LaMoure	61.00	9,156.00	150.10
Logan	49.00	5,460.00	111.42
McHenry	61.00	6,118.00	100.30
McIntosh	56.00	7,917.00	141.37
McKenzie	184.00	11,315.00	61.50
McLean	100.00	8,172.00	81.72
Mercer	64.00	5,319.00	83.10
Morton	86.00	8,154.00	94.80
Mountain	61.00	4,350.00	71.31
Nelson	32.00	4,255.00	132.97
Oliver	39.00	6,978.00	155.84
Pembina		4,385.00	
Pierce	31.00	2,221.00	71.64
Ramsey	41.00	4,109.00	100.00
Ransom	56.00	2,804.00	48.00
Renville	38.00	3,300.00	100.00
Richland	54.00	5,500.00	101.85
Rolette	39.00	3,380.00	100.00
Sargent	29.00	3,615.00	124.65
Sheridan	36.00	3,927.00	110.00
Sioux	11.00	700.00	63.63
Slope	68.00	5,440.00	80.03
Stark	129.00	5,034.00	39.02
Steele	23.00	2,960.00	128.50
Stutsman	92.00	9,207.00	100.07
Towner	59.00	8,367.00	142.00
Traill	19.00	1,909.00	100.47
Walsh	89.00	5,605.00	144.33
Ward	75.00	6,073.00	80.00
Wells	86.00	7,587.00	70.24
Williams	108.00	7,587.00	70.24
Total	3,622.00	\$ 281,000.00	\$ 77.58

STATE OF NORTH DAKOTA

17

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 5 CATTLE 1 YEAR OLD			NO. 5. CATTLE 2 YEARS OLD		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
4,977.00	\$ 27,128.00	\$ 5.45	3,849.00	\$ 31,039.00	\$ 8.06
6,707.00	38,190.00	5.69	3,929.00	35,656.00	9.08
5,544.00	22,235.00	4.01	3,241.00	21,864.00	6.75
3,701.00	22,232.00	6.00	2,366.00	25,879.00	9.00
5,115.00	31,950.00	6.25	3,169.00	31,211.00	9.85
5,674.00	41,414.00	7.30	4,395.00	44,154.00	10.00
2,964.00	20,786.00	7.01	1,648.00	16,470.00	9.99
7,836.00	47,774.00	6.10	5,815.00	58,613.00	10.06
7,975.00	54,517.00	6.83	5,223.00	63,696.00	12.19
4,294.00	26,016.00	6.06	2,634.00	31,539.00	11.98
6,996.00	35,130.00	5.00	4,742.00	38,770.00	8.00
2,874.00	16,921.00	5.88	1,536.00	15,214.00	9.90
7,424.00	41,302.00	5.56	6,214.00	55,951.00	9.00
3,058.00	15,639.00	5.11	1,898.00	15,415.00	8.12
8,385.00	44,786.00	5.34	5,768.00	45,615.00	7.90
2,760.00	13,878.00	5.00	1,915.00	15,388.00	8.00
3,922.00	20,663.00	5.00	2,689.00	21,616.00	7.00
5,932.00	35,431.00	6.00	3,888.00	35,111.00	9.00
6,985.00	36,150.00	5.18	5,639.00	46,476.00	8.25
3,732.00	18,864.00	5.05	2,104.00	18,900.00	8.97
5,081.00	26,595.00	5.23	3,564.00	28,645.00	8.03
5,772.00	35,715.00	6.20	3,734.00	29,953.00	8.00
5,648.00	28,439.00	5.04	3,246.00	29,359.00	9.04
4,235.00	24,216.00	5.71	2,908.00	31,954.00	10.98
7,325.00	59,035.00	8.06	4,115.00	49,546.00	12.04
5,707.00	28,512.00	5.00	3,110.00	31,023.00	9.93
8,686.00	52,548.00	6.04	6,361.00	63,016.00	9.91
6,575.00	31,554.00	4.80	4,463.00	33,480.00	7.50
4,493.00	25,032.00	5.57	3,787.00	32,204.00	8.50
8,134.00	59,801.00	7.35	5,893.00	76,155.00	12.92
5,882.00	47,261.00	8.03	3,714.00	44,183.00	11.90
5,048.00	25,808.00	5.11	2,898.00	29,043.00	10.02
3,750.00	14,985.00	4.00	2,467.00	24,723.00	10.00
5,469.00	16,413.00	3.00	2,419.00	12,095.00	5.00
3,225.00	19,367.00	6.00	1,848.00	16,629.00	9.00
4,533.00	18,916.00	4.17	2,866.00	22,997.00	8.02
5,323.00	25,541.00	4.79	3,838.00	28,227.00	7.35
1,995.00	7,961.00	4.00	1,120.00	6,765.00	6.00
8,057.00	40,895.00	5.08	5,592.00	45,444.00	8.13
3,570.00	24,579.00	6.88	2,305.00	23,433.00	10.00
5,875.00	29,615.00	5.04	3,790.00	37,880.00	10.02
3,583.00	18,820.00	5.25	2,813.00	19,911.00	8.60
4,861.00	25,403.00	5.22	6,493.00	52,340.00	8.06
7,613.00	34,526.00	4.60	5,033.00	53,357.00	10.60
5,586.00	36,243.00	6.67	3,609.00	37,419.00	10.37
3,430.00	17,030.00	4.96	2,070.00	20,680.00	10.00
9,365.00	56,384.00	6.02	6,224.00	62,471.00	10.03
3,583.00	20,753.00	6.00	2,042.00	18,137.00	9.00
4,267.00	17,840.00	4.17	2,352.00	17,344.00	7.37
4,218.00	33,745.00	8.00	2,575.00	30,912.00	12.00
6,767.00	67,616.00	10.00	3,740.00	44,614.00	12.00
4,550.00	20,061.00	4.40	2,855.00	23,173.00	8.11
5,306.00	26,945.00	5.07	3,481.00	31,462.00	9.03
284,267.00	\$1,629,160.00	\$ 5.74	189,987.00	\$1,777,051.00	\$ 9.35

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 5. CATTLE, 3 YEARS OLD AND OVER		
	No.	Assessed Value	Average Value
Adams	7,935.00	\$ 84,415.00	\$ 10.64
Barnes	13,252.00	168,946.00	12.59
Benson	8,483.00	91,481.00	10.78
Billings	7,905.00	95,086.00	12.00
Bottineau	9,801.00	154,140.00	15.72
Bowman	9,200.00	124,492.00	13.53
Burke	5,492.00	82,480.00	15.01
Burleigh	11,694.00	170,392.00	14.57
Cass	14,316.00	229,917.00	16.06
Cavalier	8,033.00	157,488.00	19.61
Dickey	10,207.00	123,332.00	12.00
Divide	5,855.00	53,298.00	10.12
Dunn	13,115.00	189,250.00	14.43
Eddy	4,757.00	53,327.00	11.25
Emmons	13,612.00	143,769.00	10.56
Foster	4,757.00	57,297.00	12.00
Golden Valley	6,620.00	78,146.00	11.00
Grand Forks	10,834.00	130,239.00	12.00
Grant	11,700.00	146,250.00	12.50
Griggs	5,445.00	66,386.00	12.19
Hettinger	7,824.00	92,894.00	11.87
Kidder	9,124.00	85,427.00	9.40
LaMoure	9,225.00	129,786.00	14.07
Logan	7,743.00	88,742.00	11.46
McHenry	12,614.00	188,461.00	14.94
McIntosh	9,687.00	97,531.00	10.07
McKenzie	15,950.00	225,369.00	14.12
McLean	11,987.00	132,219.00	11.02
Mercer	7,710.00	99,746.00	12.92
Morton	13,938.00	238,593.00	17.11
Mountail	10,176.00	156,340.00	15.36
Nelson	7,273.00	108,919.00	14.98
Oliver	5,456.00	67,719.00	12.41
Pembina	7,831.00	63,695.00	8.00
Pierce	6,043.00	72,584.00	12.01
Ramsey	7,970.00	96,223.00	12.08
Ransom	8,470.00	92,453.00	10.82
Renville	4,179.00	41,793.00	10.00
Richland	14,017.00	169,179.00	12.07
Rolette	6,321.00	93,807.00	14.84
Sargent	9,167.00	92,483.00	10.08
Sheridan	6,760.00	77,308.00	11.43
Sioux	5,829.00	65,336.00	11.20
Slope	9,453.00	128,746.00	13.60
Stark	8,999400	147,513.00	16.38
Steele	5,443.00	82,053.00	15.08
Stutsman	18,456.00	199,167.00	12.10
Towner	5,761.00	79,416.00	14.00
Trail	7,022.00	87,045.00	12.39
Walsh	8,462.00	118,714.00	14.00
Ward	12,497.00	191,556.00	15.00
Wells	8,147.00	99,271.00	12.18
Williams	10,822.00	130,449.00	12.05
Total	481,374.00	\$ 6,244,668.00	\$ 12.98

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 6. BULLS			NO. 7 MULES OF EVERY AGE		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
305.00	\$ 4,762.00	\$ 15.61	85.00	\$ 1,321.00	\$ 15.54
468.00	7,415.00	15.26	143.00	2,857.00	19.98
253.00	3,606.00	14.25	165.00	2,854.00	17.90
243.00	3,881.00	16.00	32.00	445.00	14.00
293.00	4,189.00	14.12	271.00	5,616.00	20.72
280.00	5,803.00	20.72	68.00	1,692.00	24.88
154.00	3,081.00	20.00	105.00	2,621.00	24.96
389.00	5,578.00	14.33	178.00	3,216.00	19.06
489.00	8,354.00	17.00	239.00	4,814.00	20.14
211.00	5,217.00	24.73	66.00	2,365.00	35.84
476.00	7,309.00	15.35	223.00	4,520.00	20.00
179.00	2,802.00	15.65	192.00	4,812.00	25.00
388.00	7,752.00	19.97	57.00	1,078.00	18.91
206.00	2,756.00	13.37	93.00	1,899.00	20.42
553.00	7,020.00	13.23	86.00	1,634.00	19.00
155.00	2,334.00	15.00	112.20	2,248.00	20.00
273.00	4,233.00	15.00	110.00	1,461.00	13.00
363.00	6,422.00	17.70	252.00	6,311.00	25.03
385.00	4,951.00	12.86	136.00	2,049.00	15.06
241.00	4,623.00	19.18	103.00	2,396.00	23.26
252.00	3,921.00	15.56	116.00	2,242.00	19.32
206.00	4,159.00	20.10	151.00	2,273.00	15.00
400.00	9,982.00	24.96	263.00	6,574.00	25.00
272.00	3,861.00	14.19	54.00	1,530.00	28.33
472.00	7,187.00	15.23	276.00	6,735.00	24.40
389.00	6,684.00	17.20	23.00	542.00	23.56
474.00	9,409.00	19.85	98.00	1,724.00	17.60
388.00	4,616.00	11.90	162.00	3,091.00	19.08
345.00	3,513.00	10.18	28.00	450.00	16.07
645.00	8,547.00	13.25	76.00	1,275.00	16.77
296.00	5,597.00	18.90	164.00	4,055.00	24.72
283.00	4,850.00	17.14	255.00	6,527.00	25.60
250.00	3,461.00	13.84	34.00	1,013.00	29.79
238.00	4,760.00	20.00	129.00	3,024.00	24.00
156.00	2,499.00	16.00	25.00	453.00	18.12
218.00	3,290.00	15.09	174.00	3,378.00	19.42
352.00	4,377.00	12.43	161.00	2,449.00	15.21
76.00	1,012.00	13.31	108.00	2,165.00	20.00
746.00	14,999.00	20.10	385.00	8,179.00	21.25
211.00	4,230.00	20.00	128.00	1,543.00	12.00
358.00	5,486.00	15.32	177.00	4,395.00	24.83
264.00	3,582.00	13.56	57.00	1,175.00	20.61
142.00	1,719.00	12.10	34.00	358.00	10.53
267.00	5,360.00	20.10	157.00	1,683.00	10.70
317.00	4,468.00	14.09	89.00	1,685.00	18.93
179.00	2,979.00	16.60	122.00	2,954.00	24.21
617.00	9,288.00	14.89	219.00	4,393.00	40.05
203.00	3,869.00	19.00	298.00	6,386.00	22.00
243.00	3,832.00	15.77	231.00	5,464.00	23.65
240.00	4,805.00	20.00	116.00	3,228.00	27.50
391.00	5,966.00	15.00	363.00	9,023.00	25.00
275.00	3,675.00	13.36	96.00	1,952.00	20.33
355.00	7,121.00	20.05	239.00	4,809.00	20.12
16,845.00	\$ 75,142.00	\$ 16.33	7,724.00	\$ 163,036.00	\$ 21.10

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 8. SHEEP OF EVERY AGE		
	No.	Assessed Value	Average Value
Adams	2,890.00	\$ 6,394.00	\$ 2.21
Barnes	3,523.00	10,404.00	2.95
Benson	4,091.00	8,804.00	2.15
Billings	40.00	77.00	2.00
Bottineau	4,315.00	10,577.00	2.45
Bowman	6,036.00	18,183.00	3.00
Burke	620.00	1,235.00	1.99
Burleigh	598.00	1,065.00	1.78
Cass	6,434.00	14,011.00	2.17
Cavalier	4,494.00	17,876.00	3.94
Dickey	4,699.00	10,901.00	2.32
Divide	884.00	1,630.00	1.85
Dunn	739.00	1,130.00	1.52
Eddy	4,763.00	10,032.00	2.10
Emmons	1,356.00	3,076.00	2.26
Foster	2,313.00	4,639.00	2.00
Golden Valley	1,591.00	4,680.00	2.00
Grand Forks	5,954.00	14,490.00	2.44
Grant	1,036.00	2,072.00	2.00
Griggs	1,994.00	4,224.00	2.11
Hettinger	151.00	301.00	2.00
Kidder	2,615.00	4,971.00	1.90
LaMoure	1,646.00	6,581.00	4.00
Logan	3,193.00	8,996.00	2.81
McHenry	5,873.00	18,824.00	3.20
McIntosh	2,735.00	4,145.00	1.51
McKenzie	1,290.00	3,854.00	2.98
McLean	1,370.00	2,590.00	1.16
Mercer	3,699.00	8,534.00	2.30
Morton	2,393.00	6,257.00	2.60
Mountain	808.00	2,972.00	3.67
Nelson	4,148.00	12,940.00	3.12
Oliver	462.00	1,451.00	3.14
Pembina	18,133.00	27,202.00	2.00
Pierce	2,332.00	7,019.00	3.00
Ramsey	2,234.00	6,722.00	3.01
Ransom	2,256.00	3,528.00	1.56
Renville	329.00	496.00	1.50
Richland	2,467.00	6,304.00	2.55
Rolette	1,804.00	3,588.00	1.98
Sargent	2,359.00	4,731.00	2.00
Sheridan	1,205.00	3,006.00	2.49
Sioux	859.00	740.00	.86
Slope	4,842.00	14,526.00	3.00
Stark	1,076.00	1,679.00	1.56
Steele	3,433.00	6,895.00	2.01
Stutsman	6,267.00	24,711.00	4.00
Towner	2,847.00	8,289.00	3.00
Traill	1,549.00	5,640.00	3.64
Walsh	2,030.00	8,125.00	4.00
Ward	2,264.00	6,628.00	3.00
Wells	2,427.00	7,049.00	2.90
Williams	1,423.00	3,027.00	2.12
• Total	150,889.00	\$ 377,621.00	\$ 2.50

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 9. HOGS OF EVERY AGE			NO. 10. FARM TOOLS Etc.	NO. 11. THRESHING MACHINES AND OUTFITS		
No.	Assessed Value	Avg. Value	Assessed Value	No.	Assessed Value	Average Value
3,080.00	\$ 8,199.00	\$2.66	\$ 27,447.00	62.00	\$ 3,411.00	\$ 55.02
7,797.00	23,165.00	2.97	76,831.00	291.00	29,155.00	100.18
4,859.00	13,950.00	2.87	53,971.00	206.00	13,884.00	67.25
1,807.00	4,528.00	2.50	21,192.00	43.00	2,997.00	69.00
3,812.00	12,976.00	3.40	67,956.00	234.00	18,116.00	77.40
2,180.00	6,694.00	3.07	24,361.00	23.00	3,842.00	167.04
1,919.00	5,774.00	3.00	44,919.00	126.00	7,597.00	60.29
4,397.00	12,464.00	2.83	41,618.00	125.00	8,921.00	71.37
10,707.00	52,610.00	4.91	180,578.00	420.00	38,010.00	90.50
3,746.00	15,106.00	4.03	75,607.00	283.00	23,320.00	82.40
11,873.00	41,796.00	3.51	57,174.00	121.00	13,946.00	110.75
1,875.00	6,137.00	3.27	57,333.00	173.00	12,168.00	70.00
5,060.00	13,116.00	2.59	65,899.00	142.00	10,543.00	73.90
2,253.00	7,257.00	3.22	26,345.0000	96.00	6,203.00	63.94
6,759.00	23,728.00	3.50	41,428.00	146.00	11,645.00	79.62
2,567.00	8,129.00	3.00	32,907.00	91.00	7,620.00	85.00
2,760.00	11,084.00	4.00	29,770.00	95.00	3,840.00	40.00
6,776.00	20,407.00	3.00	82,264.00	284.00	23,216.00	85.00
5,531.00	12,739.00	2.31	39,496.00	102.00	7,004.00	68.60
3,253.00	13,042.00	4.00	57,529.00	152.00	12,416.00	81.69
2,904.00	8,027.00	2.76	38,615.00	97.00	5,820.00	60.00
2,745.00	7,227.00	2.60	38,699.00	102.00	7,456.00	72.50
5,386.00	21,580.00	4.00	55,829.00	212.00	17,864.00	84.07
2,009.00	8,385.00	2.78	37,334.00	97.00	8,458.00	87.19
4,365.00	17,235.00	3.95	54,618.00	226.00	17,573.00	77.75
4,588.00	13,921.00	3.03	57,454.00	86.00	15,352.00	178.50
2,742.00	8,530.00	3.11	72,919.00	100.00	7,930.00	79.30
5,990.00	15,492.00	2.59	82,842.00	239.00	20,545.00	85.75
2,983.00	6,550.00	2.20	43,142.00	104.00	7,738.00	74.40
6,491.00	17,360.00	2.67	61,334.00	163.00	16,680.00	102.33
2,996.00	9,042.00	3.12	69,569.00	142.00	17,197.00	121.10
3,066.00	16,876.00	5.50	68,216.00	166.00	18,275.00	110.09
2,288.00	7,302.00	3.19	20,769.00	39.00	6,180.00	158.46
3,615.00	7,230.00	2.00	45,902.00	214.00	12,840.00	69.00
3,013.00	9,069.00	3.00	21,460.00	126.00	7,430.00	98.00
4,019.00	12,630.00	3.14	56,540.00	242.00	15,611.00	64.51
5,925.00	20,117.00	3.39	37,790.00	149.00	7,903.00	53.00
2,225.00	6,664.00	3.00	25,819.00	148.00	10,413.00	70.00
8,422.00	33,920.00	4.03	130,944.00	211.00	21,187.00	100.41
3,100.00	9,597.00	3.09	37,075.00	150.00	10,682.00	75.60
7,046.00	21,134.00	3.00	59,204.00	160.00	16,922.00	105.76
2,862.00	6,963.00	3.43	45,786.00	116.00	12,549.00	108.00
592.00	1,086.00	1.83	6,958.00	12.00	495.00	58.00
2,531.00	7,589.00	3.00	30,549.00	75.00	5,317.00	71.00
5,056.00	13,205.00	2.63	46,604.00	141.00	10,136.00	71.59
3,239.00	9,649.00	2.99	42,613.00	129.00	10,947.00	84.86
7,573.00	22,999.00	3.03	118,516.00	302.00	23,725.00	78.56
4,119.00	15,103.00	3.60	63,880.00	203.00	19,297.00	95.00
4,302.00	17,212.00	4.00	69,784.00	197.00	14,808.00	75.16
4,462.00	15,646.00	3.50	80,981.00	262.00	32,851.00	125.00
4,576.00	23,161.00	5.00	153,986.00	303.00	30,877.00	110.00
3,502.00	10,426.00	2.97	51,568.00	204.00	14,566.00	71.40
3,938.00	12,272.00	3.11	68,819.00	144.00	13,157.00	91.36
225,680.00	\$746,100.00	\$3.30	\$ 3,000,233.00	8,485.00	\$ 716,805.00	\$ 84.48

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO 12 GAS OR STEAM TRACTORS		
	No.	Assessed Value	Average Value
Adams	120.00	\$ 10,720.00	\$ 89.33
Barnes	387.00	39,180.00	101.24
Benson	212.00	19,142.00	90.29
Billings	56.00	4,640.00	82.00
Bottineau	283.00	29,002.00	102.50
Bowman	49.00	9,221.00	188.18
Burke	174.00	13,956.00	80.20
Burleigh	218.00	22,266.00	102.14
Cass	584.00	66,877.00	115.00
Cavalier	302.00	30,044.00	99.48
Dickey	193.00	27,894.00	123.50
Divide	238.00	22,975.00	98.00
Dunn	174.00	20,603.00	118.40
Eddy	118.00	11,184.00	94.77
Emmons	168.00	20,985.00	125.00
Foster	105.00	12,028.00	114.00
Golden Valley	126.00	10,270.00	82.00
Grand Forks	359.00	44,385.00	124.00
Grant	134.00	11,634.00	85.30
Griggs	202.00	24,742.00	121.92
Hettinger	156.00	13,980.00	89.06
Kidder	162.00	17,266.00	106.40
LaMoure	235.00	28,866.00	122.49
Logan	100.00	12,580.00	125.80
McHenry	249.00	22,663.00	91.00
McIntosh	226.00	14,758.00	65.30
McKenzie	171.00	18,288.00	103.00
McLean	340.00	59,915.00	176.14
Mercer	115.00	12,775.00	111.08
Morton	225.00	28,917.00	128.52
Mountain	203.00	42,280.00	208.25
Nelson	220.00	33,937.00	154.26
Oliver	60.00	11,610.00	193.50
Pembina	302.00	39,390.00	130.00
Pierce	150.00	12,050.00	80.33
Ramsey	249.00	23,817.00	95.65
Ransom	184.00	14,964.00	82.32
Renville	190.00	19,080.00	100.00
Richland	311.00	35,296.00	114.49
Rolette	160.00	16,105.00	100.39
Sargent	213.00	46,186.00	216.83
Sheridan	131.00	20,761.00	158.00
Sioux	48.00	6,337.00	132.02
Slope	120.00	10,506.00	88.00
Stark	182.00	18,045.00	99.79
Steele	159.00	18,855.00	118.60
Stutsman	399.00	45,225.00	113.33
Towner	223.00	37,440.00	168.00
Trail	292.00	28,994.00	99.29
Walsh	298.00	52,229.00	175.00
Ward	413.00	78,712.00	190.00
Wells	220.00	24,263.00	110.28
Williams	202.00	24,374.00	120.66
 Total	11,117.00	\$1,342,212.00	\$ 120.73

**PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.**

NO. 13. BICYCLES			NO. 14 HACKS, DRAYS, LIVERY WAGONS, Etc.		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
27.00	\$ 72.00	\$ 2.67	1,355.00	\$ 8,983.00	\$ 6.63
7.00	36.00	5.14	5,001.00	40,717.00	8.14
4.00	15.00	3.75	3,612.00	23,319.00	6.46
18.00	108.00	8.00	1,483.00	9,039.00	6.00
4.00	9.00	2.25		37,313.00	
2.00	10.00	5.00		10,104.00	
14.00	63.00	4.50	2,044.00	18,608.00	9.10
190.00	452.00	2.38	5,760.00	68,064.00	11.81
5.00	29.00	5.80		42,991.00	
10.00	22.00	2.20	1,664.00	21,089.00	6.00
2.00	54.00	27.00		29,644.00	
4.00	22.00	5.50		26,175.00	
3.00	9.00	3.00	1,679.00	12,350.00	7.35
3.00	56.00	18.66	2,951.00	22,916.00	8.00
2.00	54.00	27.00	1,395.00	14,403.00	10.32
2.00	3.00	1.50		12,281.00	
3.00	15.00	5.00	4,961.00	42,680.00	8.60
3.00	2.00	.66	1,307.00	14,233.00	10.89
15.00	42.00	2.80		23,748.00	
10.00	31.00	3.10		13,728.00	
3.00	15.00	5.00	215.00	13,670.00	63.60
17.00	48.00	7.82	1,890.00	24,249.00	12.83
3.00	19.00	6.33	1,808.00	17,126.00	9.47
3.00	16.00	5.33	4,548.00	28,175.00	6.20
2.00	16.00	8.00		16,525.00	3.04
3.00	22.00	7.33	2,944.00	25,709.00	8.73
16.00	76.00	4.75	5,812.00	35,384.00	6.09
12.00	66.00	5.50	2,044.00	15,117.00	7.39
2.00	4.00	2.00	2,332.00	25,177.00	10.80
13.00	311.00	23.92	2,229.00	28,690.00	12.87
4.00	143.00	35.75		29,887.00	
			878.00	8,754.00	9.97
11.00	68.00	6.00	2,510.00	18,342.00	6.00
	101.00			17,246.00	
9.00	14.00	1.55	4,411.00	24,130.00	5.47
6.00	16.00	2.66	2,098.00	14,784.00	7.05
9.00	18.00	2.00	2,930.00	14,779.00	
9.00	25.00	2.78	4,888.00	46,580.00	9.53
5.00	8.00	1.60	3,100.00	21,060.00	6.79
			2,821.00	31,677.00	11.22
3.00	7.00	2.33	1,174.00	17,002.00	14.48
2.00	3.00	1.50	588.00	3,004.00	5.10
1.00	1.00	1.00		8,246.00	
1.00	1.00	1.00		19,037.00	
4.00	14.00	3.50		20,713.00	
7.00	50.00	7.14	5,866.00	35,785.00	5.96
2.00	4.00	2.00		28,852.00	
	23.00		3,569.00	24,375.00	6.82
	29.00			64,717.00	
19.00	38.00	2.00	6,661.00	60,246.00	9.00
3.00	7.00	2.33	3,675.00	23,606.00	6.42
9.00	62.00	6.88	3,217.00	27,684.00	
	\$ 2,329.00			\$ 1,301,355.00	

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 15. HARNESS, Etc.	NO. 16 BOATS, Etc.
	Assessed Value	Assessed Value
Adams	\$ 6,425.00	
Barnes	27,595.00	\$ 369.00
Benson	17,508.00	110.00
Billings	8,167.00	2.00
Bottineau	20,642.00	101.00
Bowman	6,934.00	
Burke	10,840.00	7.00
Burleigh	14,724.00	2,760.00
Cass	43,680.00	665.00
Cavalier		
Dickey	17,542.00	24.00
Divide	15,697.00	120.00
Dunn	23,371.00	39.00
Eddy	8,633.00	
Emmons	17,828.00	90.00
Foster	10,969.00	215.00
Golden Valley	10,902.00	
Grand Forks	25,632.00	30.00
Grant	12,800.00	902.00
Griggs	15,084.00	15.00
Hettinger	10,876.00	
Kidder	8,002.00	
LaMoure	15,092.00	15.00
Logan	12,698.00	12.00
McHenry	17,393.00	23.00
McIntosh	14,524.00	60.00
McKenzie	23,304.00	286.00
McLean	24,926.00	90.00
Mercer	17,933.00	402.00
Morton	22,841.00	1,052.00
Mountrail	19,266.00	170.00
Nelson	20,204.00	
Oliver	7,999.00	80.00
Pembina	15,452.00	36.00
Pierce	9,646.00	190.00
Ramsey	16,125.00	
Ransom	11,057.00	91.00
Renville	11,472.00	16.00
Richland	37,146.00	33.00
Rolette	12,608.00	287.00
Sargent	13,901.00	115.00
Sheridan	14,079.00	32.00
Sioux	2,462.00	
Slope	9,079.00	10.00
Stark	17,221.00	66.00
Steele	13,594.00	
Stutsman	32,243.00	168.00
Towner	23,982.00	26.00
Trail	17,047.00	17.00
Walsh	3,002.00	20.00
Ward	34,562.00	501.00
Wells	16,358.00	
Williams	23,265.00	96.00
 Total	\$ 863,432.00	\$ 9,343.00

**PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.**

No.	NO. 17 SHARES OF BANK STOCK		NO. 18 ELEVATOR		
	Assessed Value	Average Value	No.	Assessed Value	Average Value
1,500.00	\$ 38,277.00	\$ 25.52	14.00	\$ 23,450.00	\$ 1,675.00
7,020.00	251,079.00	35.77	67.00	104,937.00	1,562.00
3,450.00	89,654.00	26.00	57.00	74,789.00	1,312.08
252.00	11,817.00	47.00	2.00	1,900.00	950.00
5,500.00	159,001.00	28.91	90.00	130,350.00	1,448.00
1,600.00	46,986.00	29.36	20.00	19,990.00	1,272.00
2,650.00	74,740.00	28.20	39.00	43,350.00	1,111.54
3,650.00	179,529.00	49.18	24.00	32,640.00	1,360.00
14,400.00	563,144.00	39.10	95.00	162,650.00	1,712.00
4,470.00	122,609.00	27.43	67.00	105,893.00	1,535.00
2,510.00	72,461.00	28.87	39.00	41,320.00	1,060.00
1,890.00	55,131.00	29.00	29.00	36,990.00	1,275.00
1,663.00	45,496.00	27.35	15.00	21,510.00	1,834.00
1,500.00	44,768.00	29.85	15.00	24,950.00	1,663.33
	59,666.00		29.00	43,175.00	1,488.79
1,710.00	67,374.00	39.40	26.00	32,620.00	1,254.61
1,553.00	72,454.00	46.00	16.00	25,500.00	1,593.75
10,150.00	379,348.00	27.50	63.00	82,663.00	1,328.00
1,450.00	45,046.00	31.06	23.00	31,700.00	1,378.27
2,420.00	85,987.00	35.53	26.00	45,083.00	1,734.00
1,650.00	42,437.00	25.71	22.00	28,835.00	1,310.00
1,336.00	47,783.00	35.50	9.00	13,980.00	1,552.35
4,300.00	124,913.00	29.04	45.00	64,150.00	1,425.55
2,500.00	33,405.00	18.36	18.00	19,845.00	1,102.50
4,460.00	105,577.00	23.67	67.00	82,219.00	1,227.00
1,500.00	42,078.00	28.05	20.00	18,000.00	900.00
1,806.00	64,665.00	35.80	17.00	23,520.00	1,383.50
3,824.00	108,109.00	28.27	44.00	51,020.00	1,159.55
1,320.00	55,614.00	42.13	13.00	19,910.00	1,531.53
4,020.00	110,041.00	27.37	30.00	64,550.00	2,181.66
2,850.00	91,281.00	32.00	21.00	31,150.00	1,483.33
2,300.00	85,392.00	37.12	42.00	63,175.00	1,504.00
300.00	9,728.00	32.42	6.00	13,050.00	2,175.00
2,200.00	123,749.00	56.25	59.00	81,922.00	1,389.00
1,550.00	39,559.00	25.52	33.00	55,155.00	1,671.36
5,130.00	184,873.00	36.03	60.00	98,060.00	1,634.33
3,467.00	105,975.00	30.59	20.00	26,935.00	1,346.75
1,828.00	56,601.00	30.96	37.00	51,450.00	1,390.54
5,300.00	165,951.00	31.31	64.00	65,150.00	1,017.96
1,462.00	39,127.00	27.00	29.00	38,810.00	1,338.00
2,684.00	78,345.00	29.19	47.00	58,900.00	1,253.19
1,150.00	39,055.00	33.96	18.00	25,475.00	1,415.00
350.00	11,166.00	31.90	3.00	5,500.00	1,833.00
1,100.00	29,427.00	26.75	1.00	625.00	625.00
4,600.00	170,994.00	37.17	26.00	43,599.00	1,676.88
2,350.00	63,999.00	27.23	26.00	39,130.00	1,505.00
5,400.00	185,080.00	34.27	65.00	105,914.00	1,629.38
2,700.00	76,938.00	28.49	46.00	81,700.00	1,776.00
4,800.00	125,225.00	26.08	45.00	55,337.00	1,229.71
4,850.00	142,772.00	29.44	74.00	90,344.00	1,221.00
6,020.00	257,361.00	41.00	59.00	82,000.00	1,390.00
2,610.00	96,347.00	36.91	54.00	72,057.00	1,334.38
5,825.00	181,644.00	.31.18	51.00	72,817.00	1,427.78
166,880.00	\$5,459,778.00		1,927.00	\$2,729,744.00	

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 19. FEED MILLS, Etc.	NO. 20. IMPROV'MTS GOV'T LANDS
	Assessed Value	Assessed Value
Adams	\$ 1,060.00	\$ 6,049.00
Barnes	23,448.00	22,067.00
Benson	2,273.00	4,548.00
Billings	140.00	3,499.00
Bottineau	5,201.00	3,171.00
Bowman	720.00	8,358.00
Burke	972.00	7,014.00
Burleigh	3,688.00	41,514.00
Cass	1,505.00	139,946.00
Cavalier	2,799.00	1,331.00
Dickey	1,243.00	4,411.00
Divide	378.00	9,417.00
Dunn	5,834.00	5,800.00
Eddy	300.00	10,393.00
Emmons	3,932.00	1,239.00
Foster	1,143.00	3,003.00
Golden Valley	1,835.00	5,950.00
Grand Forks	6,031.00	11,851.00
Grant	439.00	5,404.00
Griggs	1,610.00	3,705.00
Hettinger	1,130.00	5,635.00
Kidder	380.00	8,144.00
LaMoure	4,336.00	7,881.00
Logan	106.00	2,131.00
McHenry	3,280.00	4,485.00
McIntosh	4,545.00	8,408.00
McKenzie	2,452.00	18,004.00
McLean	2,463.00	14,477.00
Mercer	574.00	3,847.00
Morton	6,375.00	14,143.00
Mountrain	1,338.00	55,371.00
Nelson	1,535.00	2,527.00
Oliver	101.00	1,840.00
Pembina	2,871.00	3,396.00
Pierce	8,841.00	2,902.00
Ramsey	5,868.00	7,402.00
Ransom	6,980.00	4,519.00
Renville	1,196.00	2,102.00
Richland	10,077.00	14,415.00
Rolette	3,615.00	5,938.00
Sargent	418.00	1,640.00
Sheridan	115.00	3,290.00
Sioux		7,225.00
Slope	55.00	4,438.00
Stark	9,866.00	16,453.00
Steele	2,655.00	2,038.00
Stutsman	6,809.00	9,861.00
Towner	4,567.00	2,708.00
Trall	900.00	6,317.00
Walsh	11,110.00	9,641.00
Ward	4,105.00	35,696.00
Wells	4,105.00	5,108.00
Williams	5,783.00	18,617.00
Total	\$ 180,102.00	\$ 609,269.00

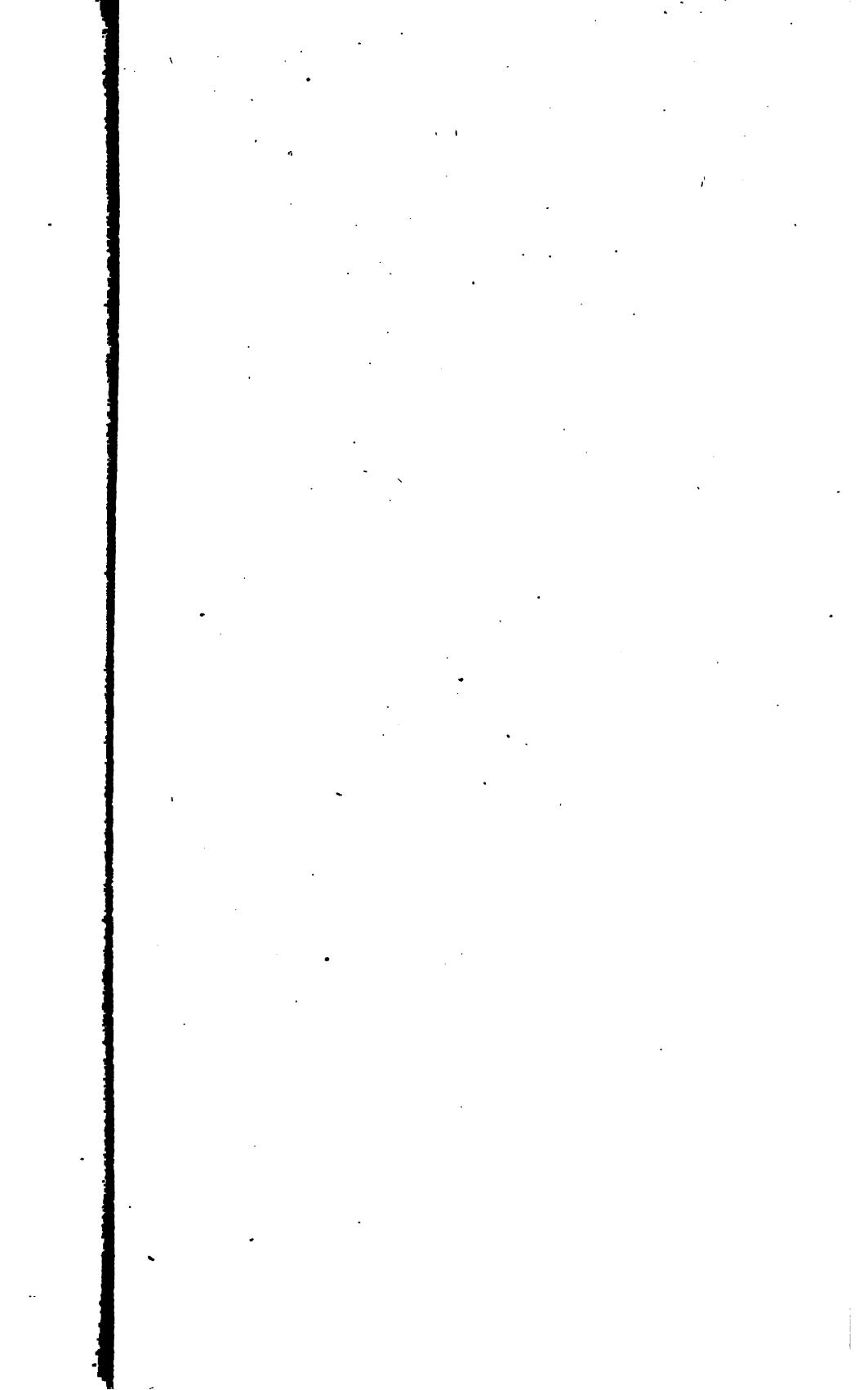
PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

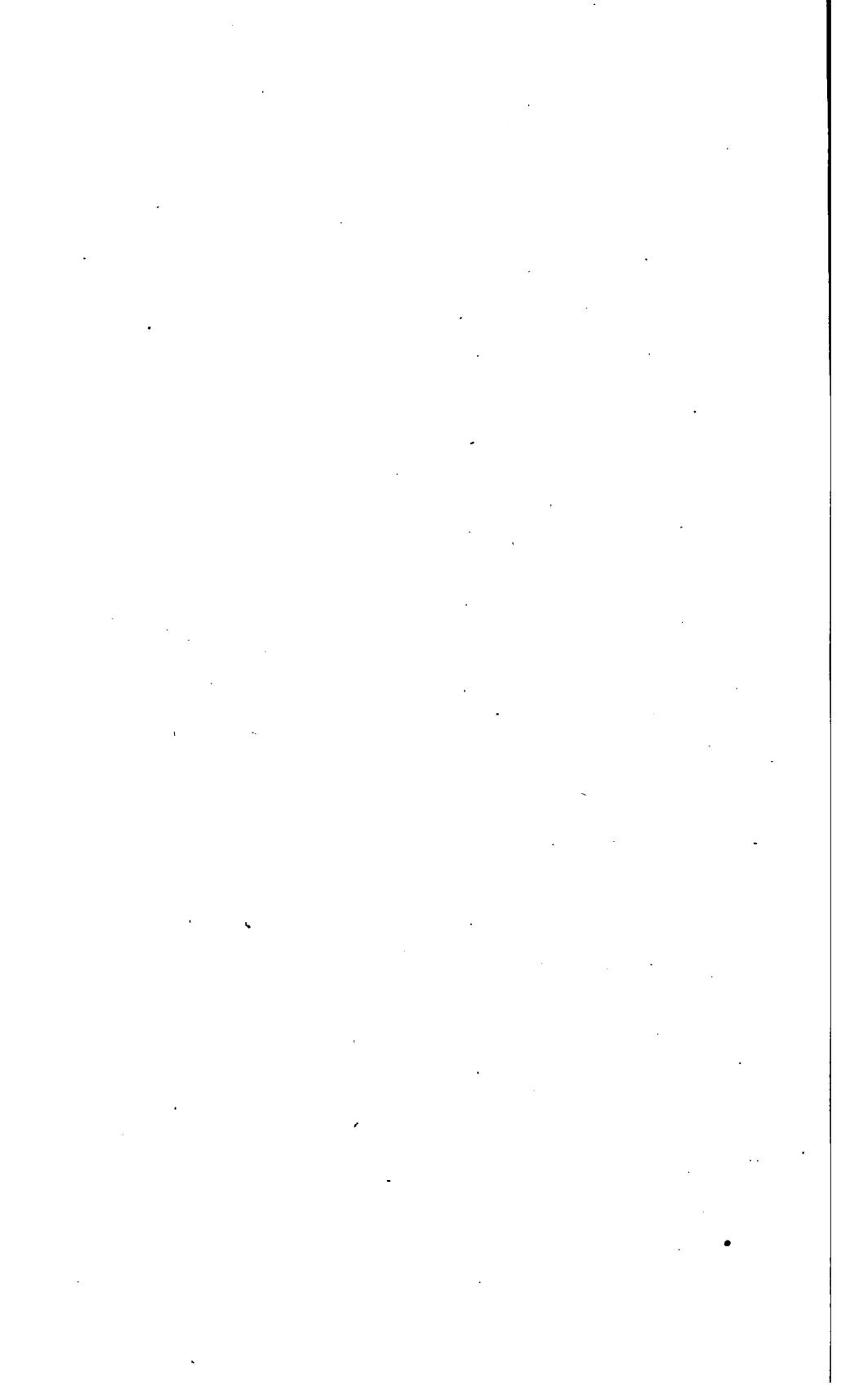
NO. 21 Mfg. Tools Etc.	NO. 22. Mdse. Stocks	NO. 23. Oil Tanks	NO. 24. Office Fur. Fix & Equip.	NO. 25. Pool Hall Equip. Etc.	NO. 26. Franchises, Etc.
Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value
\$ 4,382.00	\$ 75,565.00	\$ 1,067.00	6,877.00	\$ 375.00	
20,876.00	346,220.00	4,994.00	32,005.00	7,413.00	\$ 700.00
5,636.00	153,518.00	1,346.00	14,589.00	2,250.00	
475.00	8,643.00	20.00	737.00	106.00	
7,379.00	210,711.00	2,487.00	10,151.00	3,598.00	65.00
10,057.00	77,303.00	859.00	3,289.00	1,704.00	
5,533.00	104,482.00	897.00	9,761.00	1,304.00	1,605.00
4,110.00	262,133.00	431.00	37,339.00	5,070.00	1,000.00
79,409.00	1,018,411.00	1,968.00	110,499.00	10,496.00	250.00
12,082.00	174,514.00	1,871.00	10,812.00	900.00	
1,724.00	134,845.00	1,939.00	22,278.00	2,550.00	50.00
6,137.00	119,074.00	1,541.00	14,994.00	2,602.00	140.00
6,354.00	81,409.00	1,089.00	6,774.00	2,650.00	
4,008.00	86,212.00	686.00	4,626.00	3,375.00	100.00
3,221.00	121,432.00	842.00	8,438.00	780.00	
7,050.00	112,768.00	537.00	10,493.00	1,512.00	
6,905.00	111,413.00	1,800.00	11,708.00	2,260.00	
24,994.00	502,271.00	2,376.00	91,579.00	8,795.00	40.00
1,135.00	77,435.00	1,257.00	5,220.00	795.00	
16,124.00	108,957.00	489.00	14,244.00	1,606.00	
7,694.00	102,070.00	869.00	13,090.00	1,077.00	
6,218.00	63,185.00	737.00	5,366.00	1,289.00	240.00
9,830.00	170,943.00	2,061.00	17,338.00	2,284.00	30.00
1,098.00	65,672.00	902.00	284.00	590.00	
8,417.00	186,731.00	1,378.00	12,839.00	2,840.00	
3,651.00	103,556.00	2,478.00	5,873.00	828.00	
1,272.00	88,543.00	818.00	5,752.00	1,130.00	20.00
10,193.00	186,246.00	2,714.00	19,800.00	1,691.00	
4,336.00	75,592.00	3,580.00	4,495.00	1,616.00	4.00
22,117.00	256,238.00	1,294.00	14,140.00	4,424.00	
3,731.00	175,053.00	1,887.00	16,816.00	1,913.00	45.00
8,343.00	170,294.00	1,191.00	11,053.00	1,380.00	10.00
785.00	18,923.00		767.00	285.00	160.00
3,155.00	146,762.00	909.00	5,236.00	1,810.00	
6,080.00	75,498.00	650.00	6,603.00	1,785.00	160.00
17,942.00	270,604.00	1,800.00	16,654.00	3,878.00	1,380.00
5,520.00	105,442.00	637.00	5,600.00	2,895.00	
4,842.00	110,430.00	817.00	10,334.00	1,165.00	
14,249.00	234,313.00	1,352.00	27,084.00	3,425.00	1,000.00
2,413.00	126,251.00	905.00	4,144.00	845.00	
3,500.00	138,802.00	481.00	3,315.00	2,323.00	
1,939.00	58,293.00	1,122.00	3,040.00	360.00	
917.00	17,438.00	231.00	675.00	430.00	
1,792.00	19,338.00	68.00	4,410.00	1,050.00	40.00
23,308.00	182,212.00	1,118.00	19,737.00	4,545.00	2,000.00
1,745.00	77,275.00	529.00	9,481.00	772.00	250.00
8,913.00	291,767.00	1,924.00	31,168.00	4,934.00	88.00
4,786.00	102,917.00	1,541.00	7,731.00	1,388.00	
2,958.00	175,447.00	3,397.00	16,831.00	1,671.00	50.00
3,460.00	207,861.00	2,867.00	14,576.00	2,166.00	40.00
53,854.00	470,872.00	2,043.00	45,498.00	9,200.00	1,270.00
6,957.00	161,725.00	1,716.00	16,409.00	3,527.00	200.00
16,893.00	253,139.00	1,931.00	25,075.00	4,894.00	100.00
\$ 500,499.00	\$ 8,781,748.00	\$ 74,443.00	\$ 827,626.00	\$ 134,551.00	\$ 11,037.00

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS LEFT BY
COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918.

COUNTY	NO. 27 Light Plants Etc.	NO. 28. Gas Plants	NO. 29. Water Works	NO. 30. Property Not Previously Listed
	Assessed Value	Assessed Value	Assessed Value	Assessed Value
Adams	\$ 1,720.00			\$ 9,271.00
Barnes	4,754.00	\$ 6,652.00		6,896.00
Benson	2,760.00		\$ 10.00	14,335.00
Billings	90.00	52.00		384.00
Bottineau	7,136.00			11,845.00
Bowman	170.00			3,850.00
Burke	2,871.00			5,449.00
Burleigh	36,655.00	8,365.00	33,725.00	25,217.00
Cass	129,890.00			29,098.00
Cavalier	2,455.00			15,233.00
Dickey	13,165.00		200.00	16,798.00
Divide	3,478.00	684.00	155.00	21,342.00
Dunn	4,116.00	2.00		6,052.00
Eddy	10,135.00	26.00		3,614.00
Emmons	2,918.00			3,961.00
Foster	5,550.00			1,034.00
Golden Valley	5,952.00			6,271.00
Grand Forks	44,960.00	28,430.00		45,987.00
Grant	2,615.00			2,736.00
Griggs	5,820.00			3,673.00
Hettinger	2,060.00		290.00	4,182.00
Kidder	1,410.00			12,692.00
LaMoure	6,480.00	40.00	40.00	9,386.00
Logan	2,030.00	60.00		6,289.00
McHenry	6,065.00		27.00	7,695.00
McIntosh	4,880.00		270.00	2,730.00
McKenzie	320.00			3,679.00
McLean	9,715.00		10.00	7,380.00
Mercer	3,073.00	105.00	135.00	14,145.00
Morton	19,946.00		10.00	15,102.00
Mountrail	3,315.00	395.00		95,660.00
Nelson	6,185.00		30.00	5,614.00
Oliver	100.00	2.00	50.00	4,295.00
Pembina	2,980.00	20.00		6,848.00
Pierce	3,455.00			3,320.00
Ramsey	28,365.00	5.00	13,140.00	30,337.00
Ransom	11,130.00			8,947.00
Renville	3,170.00			5,411.00
Richland	28,060.00	25.00	115.00	12,124.00
Rolette	1,727.00	1.00		7,839.00
Sargent	4,125.00		21.00	10,390.00
Sheridan	130.00			382.00
Sioux				679.00
Slope	2,940.00		20.00	4,365.00
Stark	10,525.00			7,100.00
Steele	3,500.00		80.00	2,492.00
Stutsman	25,085.00	3,257.00		9,372.00
Towner	7,522.00	30.00		4,248.00
Trail	1,020.00	35.00	100.00	11,076.00
Walsh	2,470.00			8,417.00
Ward	36,210.00	64.00	138.00	11,173.00
Wells	9,975.00	48,250.00		5,376.00
Williams	2,886.00		40.00	10,295.00
Total.....	\$ 537,954.00	\$ 48,250.00	\$ 48,606.00	\$ 586,085.00

After a further consideration of the county returns for the year 1918 covering personal property assessments, Hagan moved that the board order the following changes of increase or decrease in the 1918 county returns of the classifications of personal property, and the secretary be and he is hereby instructed to notify the County Auditors of the changes shown in the following statement:







ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 31	No. 1	No. 2	No. 3
	Total Value	Household Goods Diamonds Etc.	Pianos and Victrolas	Horses, 1 year old
Adams	\$ 547,779.00	\$ 10,202.00	\$ 1,857.00	\$ 7,213.00
Barnes	1,891,138.00	65,040.00	14,898.00	16,732.00
Benson	1,083,126.00	30,647.00	4,498.00	18,056.00
Billings	378,324.00	8,046.00	502.00	8,611.00
Bottineau	1,451,490.00	53,308.00	7,708.00	19,840.00
Bowman	602,997.00	12,012.00	1,552.00	8,120.00
Burke	696,180.00	25,476.00	3,122.00	10,085.00
Burleigh	1,528,740.00	64,841.00	14,497.00	11,431.00
Cass	4,012,126.00	237,732.00	37,754.00	25,022.00
Cavalier	1,256,781.00	62,090.00	12,367.00	20,915.00
Dickey	1,055,884.00	28,621.00	9,028.00	17,228.00
Divide	819,534.00	19,750.00	2,503.00	10,422.00
Dunn	941,136.00	17,651.00	2,468.00	15,331.00
Eddy	566,098.00	14,690.00	2,134.00	8,052.00
Emmons	1,015,881.00	23,501.00	2,153.00	16,599.00
Foster	622,930.00	14,350.00	2,545.00	8,491.00
Golden Valley	701,720.00	21,975.00	2,732.00	9,677.00
Grand Forks	2,257,594.00	121,442.00	31,083.00	16,920.00
Grant	817,305.00	18,630.00	2,022.00	12,696.00
Griggs	801,951.00	28,692.00	4,449.00	11,481.00
Hettinger	697,669.00	15,080.00	2,737.00	10,743.00
Kidder	673,712.00	12,452.00	1,631.00	10,640.00
LaMoure	1,128,252.00	26,538.00	6,251.00	13,640.00
Logan	594,532.00	12,708.00	765.00	10,229.00
McHenry	1,282,485.00	35,338.00	5,746.00	17,385.00
McIntosh	773,312.00	22,149.00	1,029.00	11,814.00
McKenzie	1,110,728.00	15,939.00	1,521.00	22,770.00
McLean	1,368,654.00	35,701.00	4,807.00	19,660.00
Mercer	661,759.00	12,997.00	1,410.00	7,377.00
Morton	1,488,244.00	67,871.00	13,332.00	14,537.00
Mountain	1,215,432.00	20,596.00	4,242.00	13,775.00
Nelson	1,025,571.00	25,183.00	4,745.00	14,477.00
Oliver	354,832.00	6,552.00	1,247.00	4,506.00
Pembina	1,054,966.00	35,982.00	9,750.00	17,264.00
Pierce	633,314.00	14,436.00	2,478.00	9,413.00
Ramsey	1,416,164.00	60,910.00	12,164.00	17,384.00
Ransom	876,863.00	30,995.00	5,036.00	11,239.00
Renville	632,808.00	16,563.00	2,606.00	7,848.00
Richland	1,694,270.00	82,707.00	11,584.00	20,185.00
Rolette	738,231.00	16,179.00	3,404.00	10,226.00
Sargent	943,504.00	18,304.00	6,994.00	12,025.00
Sheridan	601,308.00	16,238.00	2,025.00	9,319.00
Sioux	279,584.00	1,708.00	249.00	1,985.00
Slope	539,727.00	18,440.00	1,367.00	10,798.00
Stark	1,141,326.00	60,782.00	8,381.00	12,057.00
Steele	678,629.00	18,881.00	3,430.00	8,197.00
Stutsman	1,953,630.00	76,037.00	8,370.00	22,094.00
Towner	935,644.00	31,446.00	5,706.00	18,037.00
Trail	1,072,947.00	41,724.00	9,879.00	12,926.00
Walsh	1,374,044.00	78,457.00	23,032.00	16,274.00
Ward	2,139,720.00	98,365.00	19,111.00	26,503.00
Wells	1,072,624.00	40,174.00	6,146.00	17,532.00
Williams	1,398,314.00	38,507.00	5,418.00	16,234.00

Total \$56,631,693.00 \$ 1,974,631.00 \$ 356,451.00 \$ 722,014.00

Av. Value
\$9.55

PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA

No. 3		No. 4	No. 5		
Horses, 2 years old	Horses, 3 years old and over	Stallions	Cattle, 1 year old	Cattle, 2 years old	3 years old Cattle,
\$ 10,438.00	\$ 99,431.00	\$ 3,065.00	\$ 27,128.00	\$ 34,143.00	\$ 97,077.00
21,561.00	381,541.00	7,912.00	38,190.00	35,656.00	166,946.00
24,741.00	290,370.00	5,369.00	28,906.00	30,610.00	105,203.00
10,198.00	119,977.00	6,832.00	18,897.00	25,879.00	95,086.00
27,712.00	359,754.00	7,254.00	31,950.00	31,211.00	131,019.00
11,963.00	99,443.00	3,702.00	33,131.00	44,154.00	124,492.00
13,696.00	152,716.00	3,537.00	17,668.00	16,470.00	70,108.00
19,724.00	215,043.00	7,498.00	47,774.00	58,513.00	153,353.00
31,368.00	526,562.00	7,912.00	54,517.00	54,142.00	183,934.00
25,477.00	300,732.00	5,498.00	26,016.00	28,385.00	102,367.00
22,338.00	230,584.00	6,307.00	42,156.00	42,647.00	123,332.00
17,276.00	209,290.00	3,463.00	16,921.00	15,214.00	71,158.00
20,632.00	248,039.00	10,692.00	41,302.00	55,951.00	160,863.00
11,800.00	136,752.00	2,986.00	18,767.00	16,957.00	58,660.00
22,689.00	257,963.00	9,143.00	51,504.00	52,457.00	165,334.00
13,029.00	135,780.00	3,507.00	16,654.00	16,927.00	57,297.00
12,930.00	152,441.00	10,382.00	20,663.00	25,939.00	85,961.00
21,386.00	338,666.00	6,755.00	35,431.00	35,111.00	143,263.00
19,650.00	232,000.00	5,279.00	36,150.00	51,124.00	146,250.00
16,760.00	172,042.00	4,615.00	22,637.00	18,900.00	66,386.00
15,058.00	177,965.00	4,231.00	26,595.00	31,510.00	92,894.00
16,637.00	177,985.00	4,123.00	32,144.00	32,948.00	111,055.00
18,725.00	256,908.00	7,325.00	34,127.00	29,359.00	116,807.00
16,769.00	155,382.00	4,805.00	24,216.00	28,759.00	88,742.00
22,558.00	310,010.00	5,506.00	44,276.00	39,637.00	169,615.00
15,342.00	181,567.00	4,750.00	31,363.00	31,028.00	112,161.00
32,511.00	323,558.00	11,315.00	44,666.00	63,016.00	202,832.00
28,489.00	372,359.00	8,172.00	34,709.00	40,176.00	145,441.00
13,392.00	144,118.00	5,319.00	25,032.00	35,424.00	99,746.0
21,231.00	289,549.00	8,154.00	47,341.00	60,924.00	167,015.00
21,743.00	268,194.00	4,350.00	33,083.00	39,765.00	132,889.00
20,137.00	227,318.00	3,404.00	29,679.00	29,043.00	98,027.00
9,523.00	105,389.00	3,039.00	20,979.00	24,723.00	67,719.00
17,355.00	226,548.00	7,893.00	31,185.00	22,980.00	101,912.00
15,488.00	207,811.00	2,665.00	19,387.00	16,629.00	72,584.00
24,788.00	265,703.00	4,520.00	27,428.00	26,446.00	96,223.00
16,169.00	206,982.00	5,888.00	33,203.00	35,284.00	106,321.00
11,466.00	165,246.00	2,970.00	11,942.00	10,148.00	50,152.00
28,608.00	340,900.00	6,325.00	49,074.00	52,261.00	169,179.00
15,601.00	196,118.00	3,582.00	22,131.00	23,433.00	84,426.00
17,822.00	200,279.00	3,615.00	35,538.00	37,880.00	110,980.00
14,946.00	176,194.00	3,142.00	20,702.00	21,902.00	85,039.00
3,128.00	40,416.00	700.00	30,484.00	57,574.00	71,870.00
13,005.00	125,829.00	5,440.00	41,431.00	48,021.00	115,871.00
14,838.00	202,823.00	10,068.00	32,619.00	33,677.00	110,835.00
12,069.00	180,014.00	2,664.00	20,436.00	20,680.00	65,642.00
34,452.00	428,530.00	9,207.00	56,384.00	62,471.00	199,167.00
24,755.00	234,887.00	7,112.00	20,753.00	18,137.00	71,474.00
17,338.00	248,498.00	2,195.00	26,760.00	21,680.00	87,045.00
18,147.00	314,764.00	6,726.00	25,309.00	26,275.00	106,843.00
30,401.00	327,163.00	6,984.00	40,570.00	37,922.00	153,245.00
20,247.00	265,839.00	9,559.00	28,085.00	26,649.00	99,271.00
27,160.00	294,783.00	9,104.00	30,987.00	31,462.00	130,449.00
\$1,004,276.00	\$12,298,761.00	\$ 306,560.00	\$ 1,659,450.00	\$ 1,808,208.00	\$ 6,001,560.00
Av. Value \$13.66	Av. Value \$21.47	Av. Value \$84.63	Av. Value \$5.83	Av. Value \$9.51	Av. Value \$12.46

ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 6	No. 7	No. 8	No. 9.
	Bulls	Mules of every age	Sheep of every age	Hogs of every age
Adams	\$ 5,714.00	\$ 1,321.00	\$ 7,673.00	\$ 8,199.00
Barnes	8,898.00	2,857.00	10,404.00	23,165.00
Benson	4,508.00	2,954.00	10,565.00	13,950.00
Billings	4,269.00	445.00	96.00	4,528.00
Bottineau	3,105.00	5,616.00	10,577.00	12,976.00
Bowman	5,223.00	1,692.00	18,183.00	6,694.00
Burke	2,773.00	2,621.00	1,544.00	5,774.00
Burleigh	6,694.00	3,216.00	1,491.00	12,464.00
Cass	9,189.00	4,814.00	16,813.00	38,827.00
Cavalier	4,174.00	2,365.00	12,373.00	11,330.00
Dickey	8,771.00	4,520.00	11,991.00	37,616.00
Divide	3,362.00	4,812.00	2,282.00	6,137.00
Dunn	7,752.00	1,078.00	2,147.00	13,116.00
Eddy	3,583.00	1,899.00	12,038.00	7,257.00
Emmons	9,126.00	1,634.00	3,691.00	21,335.00
Foster	2,801.00	2,248.00	6,031.00	8,129.00
Golden Valley	5,080.00	1,461.00	6,084.00	8,313.00
Grand Forks	7,064.00	6,311.00	14,490.00	20,407.00
Grant	6,931.00	2,049.00	2,694.00	12,739.00
Griggs	4,623.00	2,396.00	5,069.00	9,782.00
Hettinger	4,509.00	2,242.00	391.00	8,027.00
Kidder	3,742.00	2,273.00	6,462.00	7,227.00
LaMoure	7,986.00	6,574.00	4,607.00	16,185.00
Logan	5,019.00	1,530.00	8,996.00	8,385.00
McHenry	8,624.00	6,735.00	15,059.00	18,512.00
McIntosh	7,352.00	542.00	7,876.00	13,921.00
McKenzie	9,409.00	1,724.00	3,854.00	8,530.00
McLean	7,386.00	3,091.00	5,180.00	15,492.00
Mercer	6,323.00	450.00	8,534.00	7,860.00
Morton	11,966.00	1,275.00	6,257.00	17,360.00
Mountain	5,597.00	4,055.00	2,080.00	9,042.00
Nelson	5,235.00	6,527.00	12,940.00	10,126.00
Oliver	4,672.00	1,013.00	1,451.00	7,302.00
Pembina	4,760.00	3,024.00	35,363.00	9,038.00
Pierce	2,874.00	453.00	7,019.00	9,069.00
Ramsey	3,948.00	3,378.00	6,722.00	12,630.00
Ransom	6,566.00	2,449.00	6,703.00	20,117.00
Renville	1,417.00	2,165.00	942.00	6,664.00
Richland	14,999.00	8,179.00	6,304.00	25,440.00
Rolette	4,230.00	1,543.00	4,485.00	9,597.00
Sargent	7,132.00	4,395.00	5,914.00	21,134.00
Sheridan	4,836.00	1,175.00	3,006.00	6,963.00
Sioux	2,579.00	358.00	2,220.00	1,520.00
Slope	5,360.00	1,683.00	14,526.00	7,589.00
Stark	5,808.00	1,685.00	3,190.00	13,205.00
Steele	3,426.00	2,954.00	8,964.00	9,649.00
Stutsman	11,610.00	4,393.00	17,298.00	22,999.00
Towner	3,869.00	6,336.00	8,289.00	15,103.00
Trall	4,598.00	5,464.00	4,512.00	12,909.00
Walsh	4,805.00	3,228.00	5,688.00	14,081.00
Ward	7,159.00	9,023.00	6,628.00	16,213.00
Wells	5,145.00	1,952.00	7,049.00	10,426.00
Williams	7,121.00	4,809.00	3,935.00	12,272.00
Total.....	\$ 313,702.00	\$ 163,036.00	\$ 398,680.00	\$ 682,325.00
	Av. Value \$18.62	Av. Value \$21.10	Av. Value \$2.64	Av. Value \$3.02

STATE OF NORTH DAKOTA

33

PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA

No. 10	No. 11	No. 12	No. 13	No. 14	No. 15
All farming tools and implements including gas engines	Threshing machines and outfits used therewith (except engines)	Gas or steam tractor or threshing engines	Bicycles	Hacks, drays livery-wagons, wagons, trucks, carriages, sleighs	Harness, saddlery, robes, firearms and tools
\$ 27,447.00	\$ 3,411.00	\$ 10,720.00		\$ 8,983.00	\$ 6,425.00
84,514.00	29,155.00	39,180.00	\$ 72.00	40,717.00	27,595.00
53,971.00	13,854.00	19,142.00	36.00	23,319.00	17,508.00
21,192.00	2,997.00	4,640.00	15.00	9,039.00	8,167.00
67,956.00	18,116.00	29,002.00	108.00	37,313.00	20,642.00
24,361.00	1,921.00	5,533.00	9.00	10,104.00	6,934.00
44,919.00	7,597.00	13,956.00	10.00	18,641.00	10,840.00
41,618.00	8,921.00	22,266.00	63.00	18,608.00	14,724.00
180,578.00	38,010.00	66,877.00	452.00	68,064.00	43,680.00
75,607.00	23,320.00	30,044.00	29.00	42,991.00	
57,174.00	13,946.00	27,894.00	22.00	21,089.00	17,542.00
57,333.00	12,168.00	22,975.00	54.00	29,644.00	15,697.00
65,899.00	10,543.00	20,603.00	22.00	26,175.00	23,371.00
26,345.00	6,203.00	11,184.00	9.00	12,350.00	8,633.00
41,428.00	11,645.00	20,985.00	56.00	22,916.00	17,828.00
32,907.00	7,620.00	12,028.00	54.00	14,403.00	10,969.00
29,770.00	6,912.00	10,270.00	3.00	12,281.00	10,902.00
106,930.00	23,216.00	44,385.00	15.00	42,680.00	25,632.00
39,496.00	7,004.00	11,634.00	2.00	14,233.00	12,800.00
57,529.00	12,416.00	24,742.00	42.00	23,748.00	15,084.00
38,615.00	5,820.00	13,980.00	31.00	13,728.00	10,876.00
38,699.00	7,456.00	17,266.00	15.00	13,670.00	8,002.00
55,829.00	17,864.00	28,866.00	48.00	24,249.00	15,092.00
37,334.00	8,458.00	12,580.00	19.00	17,126.00	12,698.00
54,618.00	17,573.00	22,663.00	16.00	28,175.00	17,393.00
57,454.00	7,676.00	22,137.00	16.00	16,525.00	14,524.00
72,919.00	7,930.00	18,288.00	22.00	25,709.00	23,304.00
82,842.00	20,545.00	35,949.00	76.00	35,384.00	24,926.00
43,142.00	7,738.00	12,775.00	66.00	15,117.00	17,933.00
61,334.00	16,680.00	28,917.00	4.00	25,177.00	22,841.00
69,569.00	17,197.00	21,140.00	311.00	28,690.00	19,266.00
68,216.00	18,275.00	25,453.00	143.00	29,887.00	20,204.00
20,769.00	3,708.00	5,805.00		8,754.00	7,999.00
55,082.00	12,840.00	33,482.00	68.00	18,342.00	15,452.00
21,460.00	7,430.00	12,050.00	101.00	17,246.00	9,646.00
62,194.00	15,611.00	23,817.00	14.00	24,130.00	16,125.00
37,790.00	11,854.00	14,964.00	16.00	14,784.00	11,057.00
25,819.00	10,413.00	19,080.00	18.00	14,779.00	11,472.00
130,944.00	21,187.00	35,296.00	25.00	46,580.00	37,146.00
37,075.00	10,682.00	16,105.00	8.00	21,060.00	12,608.00
59,204.00	16,922.00	23,093.00		31,677.00	13,001.00
36,629.00	12,549.00	15,571.00	7.00	17,002.00	14,079.00
6,958.00	695.00	5,386.00	3.00	3,004.00	2,462.00
30,549.00	5,317.00	10,506.00	1.00	8,246.00	9,079.00
46,604.00	10,136.00	18,045.00	1.00	19,037.00	17,221.00
42,613.00	10,947.00	18,855.00	14.00	20,713.00	13,594.00
142,219.00	23,725.00	45,225.00	50.00	35,786.00	32,243.00
63,880.00	19,297.00	28,080.00	4.00	28,852.00	23,982.00
69,784.00	14,808.00	28,994.00	23.00	24,375.00	17,047.00
80,981.00	29,566.00	36,560.00	29.00	64,717.00	3,002.00
107,790.00	30,877.00	47,227.00	38.00	60,246.00	34,562.00
51,568.00	14,566.00	24,263.00	7.00	23,606.00	16,358.00
68,319.00	13,157.00	21,937.00	62.00	27,684.00	23,265.00
\$ 3,015,776.00	\$ 708,474.00	\$ 1,192,415.00	\$ 2,329.00	\$ 1,301,355.00	\$ 863,432.00

ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 16	No. 17
	Steam and gasoline motor boats, row boats, canoes, sail- ing boats	Shares of bank stock
Adams		\$ 38,277.00
Barnes	\$ 369.00	251,079.00
Benson	110.00	89,654.00
Billings	2.00	11,817.00
Bottineau	101.00	159,001.00
Bowman		49,335.00
Burke	7.00	78,477.00
Burleigh	2,760.00	179,529.00
Cass	665.00	563,144.00
Cavalier		122,609.00
Dickey	24.00	72,461.00
Divide	120.00	66,157.00
Dunn	39.00	45,496.00
Eddy		44,768.00
Emmons	90.00	59,666.00
Foster	215.00	67,374.00
Golden Valley		72,454.00
Grand Forks	30.00	279,348.00
Grant	962.00	45,046.00
Griggs	15.00	85,987.00
Hettinger		42,437.00
Kidder		47,783.00
LaMoure	15.00	124,913.00
Logan	12.00	33,405.00
McHenry	23.00	105,577.00
McIntosh	60.00	42,078.00
McKenzie	286.00	64,665.00
McLean	90.00	118,920.00
Mercer	402.00	55,614.00
Morton	1,052.00	121,45.00
Mountain	170.00	91,281.00
Nelson		85,392.00
Oliver	80.00	9,728.00
Pembina	36.00	123,749.00
Pierce	190.00	39,559.00
Ramsey		184,873.00
Ransom	91.00	105,975.00
Renville	16.00	56,601.00
Richland	33.00	165,951.00
Rolette	287.00	39,127.00
Sargent	115.00	78,345.00
Sheridan	32.00	39,055.00
Sioux		11,166.00
Slope	10.00	29,427.00
Stark	66.00	170,994.00
Steele		63,999.00
Stutsman	168.00	185,080.00
Towner	26.00	76,938.00
Trall	17.00	125,225.00
Walsh	20.00	142,772.00
Ward	501.00	257,361.00
Wells		96,347.00
Williams	96.00	181,644.00
Total	\$ 9,343.00	\$ 5,498,705.00

STATE OF NORTH DAKOTA

35

PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA

No. 18	No. 19	No. 20	No. 21	No. 22	No. 23
Elevator	Machinery and equipment in flour and feed mills	Buildings and improvements on state government land	Mfgr's tools, implements and machinery, engines and boilers	Stocks of goods and merchandise	Oil tanks on leased sites
\$ 23,450.00	\$ 1,060.00	\$ 6,049.00	\$ 4,382.00	\$ 83,122.00	\$ 1,280.03
104,937.00	23,448.00	22,067.00	20,876.00	380,842.00	5,993.00
74,789.00	2,273.00	4,548.00	5,636.00	168,870.00	1,615.00
1,900.00	140.00	3,499.00	475.00	9,508.00	24.00
130,350.00	5,201.00	3,855.00	7,379.00	231,782.00	2,984.03
19,990.00	720.00	7,522.00	10,057.00	85,033.00	1,020.03
43,350.00	972.00	7,014.00	5,538.00	114,930.00	1,076.00
32,640.00	3,688.00	58,120.00	4,110.00	327,666.00	517.03
162,650.00	1,505.00	139,946.00	79,409.00	1,120,252.00	2,362.00
105,893.00	2,799.00	1,331.00	12,082.00	191,965.00	2,245.00
41,320.00	1,243.00	5,514.00	1,724.00	148,330.00	2,327.00
36,990.00	378.00	9,417.00	6,137.00	130,981.00	1,849.00
21,510.00	5,834.00	5,800.00	6,354.00	89,550.00	1,307.00
24,950.00	300.00	12,472.00	4,008.00	94,833.00	823.00
43,175.00	3,932.00	1,239.00	3,221.00	133,575.00	1,010.00
32,620.00	1,143.00	3,003.00	7,050.00	124,045.00	644.00
25,500.00	1,835.00	7,438.00	6,905.00	122,554.00	2,160.00
82,663.00	6,031.00	11,851.00	24,994.00	552,498.00	2,851.00
31,700.00	439.00	5,464.00	1,135.00	85,179.00	1,508.00
45,083.00	1,610.00	3,705.00	16,124.00	119,853.00	587.00
28,835.00	1,130.00	5,635.00	7,694.00	112,277.00	1,043.00
13,980.00	380.00	8,144.00	6,218.00	69,504.00	884.00
64,150.00	4,336.00	7,881.00	9,830.00	188,037.00	2,473.00
19,845.00	106.00	2,770.00	1,098.00	72,239.00	1,082.00
82,219.00	3,280.00	6,728.00	8,417.00	205,404.00	1,654.00
22,500.00	4,545.00	8,408.00	3,651.00	113,912.00	2,974.00
23,520.00	2,452.00	18,004.00	1,272.00	97,397.00	982.00
51,020.00	2,463.00	14,477.00	10,193.00	204,870.00	3,257.00
19,910.00	574.00	3,847.00	4,336.00	83,151.00	4,296.00
54,868.00	6,375.00	21,215.00	22,117.00	320,298.00	1,553.00
31,150.00	1,338.00	55,371.00	3,731.00	192,558.00	2,264.00
63,175.00	1,535.00	2,527.00	8,343.00	187,323.00	1,429.00
10,440.00	101.00	1,840.00	785.00	20,815.00	
81,922.00	2,871.00	3,396.00	3,155.00	161,438.00	1,091.00
55,155.00	8,841.00	4,353.00	6,080.00	83,048.00	780.00
98,060.00	5,868.00	7,402.00	17,942.00	297,664.00	2,160.00
26,935.00	6,980.00	6,779.00	5,520.00	115,986.00	764.00
51,450.00	1,196.00	2,102.00	4,842.00	121,473.00	980.00
65,150.00	10,077.00	14,415.00	14,249.00	257,744.00	1,622.00
38,810.00	3,615.00	5,938.00	2,413.00	138,876.00	1,086.00
58,900.00	418.00	1,640.00	3,500.00	152,682.00	577.00
25,475.00	118.00	3,290.00	1,939.00	64,122.00	1,348.00
5,500.00		7,225.00	917.00	19,182.00	277.00
625.00	55.00	4,438.00	1,792.00	21,272.00	82.00
43,599.00	9,866.00	16,453.00	23,308.00	200,433.00	1,342.00
39,130.00	2,655.00	3,057.00	1,745.00	85,002.00	635.00
105,914.00	6,809.00	9,861.00	8,913.00	320,944.00	2,309.00
81,700.00	1,567.00	2,708.00	4,786.00	113,209.00	1,849.00
55,337.00	900.00	6,317.00	2,958.00	192,992.00	4,076.00
90,344.00	11,110.00	9,641.00	3,460.00	228,647.00	3,440.00
82,000.00	4,105.00	39,266.00	53,854.00	517,959.00	2,452.00
72,057.00	4,105.00	5,108.00	6,957.00	177,898.00	2,059.00
72,817.00	5,783.00	18,617.00	16,893.00	283,953.00	2,317.00
\$2,721,952.00	\$ 180,102.00	\$ 648,597.00	\$ 500,499.00	\$ 9,737,677.00	\$ 89,317.00

ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 24	No. 25
	Hotel, restaurant, offices and store furniture fixtures and equipment	Equipment of pool halls, shooting galleries, picture shows, bowling alleys and theatres
Adams	\$ 8,252.00	\$ 469.00
Barnes	38,406.00	9,266.00
Benson	17,507.00	2,812.00
Billings	884.00	133.00
Bottineau	12,181.00	4,498.00
Bowman	3,947.00	2,130.00
Burke	11,713.00	1,630.00
Burleigh	44,807.00	6,337.00
Cass	132,599.00	13,120.00
Cavalier	12,974.00	1,125.00
Dickey	26,734.00	3,188.00
Divide	17,993.00	3,252.00
Dunn	8,129.00	3,312.00
Eddy	5,551.00	4,219.00
Emmons	10,126.00	975.00
Foster	12,592.00	1,890.00
Golden Valley	14,050.00	2,825.00
Grand Forks	109,895.00	10,994.00
Grant	6,264.00	994.00
Griggs	17,093.00	2,008.00
Hettinger	15,708.00	1,346.00
Kidder	6,439.00	1,611.00
LaMoure	20,806.00	2,855.00
Logan	341.00	738.00
McHenry	15,407.00	3,550.00
McIntosh	7,048.00	1,035.00
McKenzie	6,902.00	1,412.00
McLean	23,760.00	2,114.00
Mercer	5,394.00	2,020.00
Morton	16,968.00	5,530.00
Mountain	20,179.00	2,391.00
Nelson	13,264.00	1,725.00
Oliver	920.00	356.00
Pembina	6,282.00	2,262.00
Pierce	7,924.00	2,231.00
Ramsey	19,985.00	4,848.00
Ransom	6,720.00	3,619.00
Renville	12,401.00	1,456.00
Richland	32,501.00	4,281.00
Rolette	4,973.00	1,056.00
Sargent	3,978.00	2,904.00
Sheridan	3,648.00	450.00
Sioux	810.00	538.00
Slope	5,292.00	1,312.00
Stark	23,684.00	5,681.00
Steele	11,377.00	965.00
Stutsman	37,402.00	6,168.00
Towner	9,277.00	1,735.00
Traill	20,197.00	2,089.00
Walsh	17,491.00	2,708.00
Ward	54,598.00	11,500.00
Wells	19,691.00	4,409.00
Williams	30,090.00	6,118.00
Total	\$ 993,154.00	\$ 168,190.00

PERSONAL PROPERTY FOR 1918.
BOARD IN NORTH DAKOTA.

No. 26	No. 27	No. 28	No. 29	No. 30
Franchises, patents royalties	Electric light plants, includ- ing wire and pole lines	Gas Plants Including Pipe Lines	Water works systems, in- cluding pipe lines	Any property not listed under any foregoing items
\$ 700.00	\$ 1,720.00 4,754.00 2,760.00 90.00 65.00 7,136.00 170.00 1,605.00 2,871.00 1,000.00 73,310.00 250.00 142,879.00 2,445.00 50.00 13,185.00 140.00 3,478.00 4,116.00 100.00 10,135.00 2,918.00 5,550.00 5,952.00 40.00 53,952.00 2,615.00 5,820.00 2,060.00 240.00 1,410.00 30.00 6,480.00 2,030.00 6,065.00 4,880.00 20.00 320.00 9,715.00 4.00 3,073.00 19,846.00 45.00 3,315.00 10.00 6,185.00 160.00 100.00 3,576.00 160.00 3,455.00 1,380.00 28,365.00 11,130.00 3,170.00 1,000.00 28,060.00 1,727.00 4,125.00 130.00 40.00 2,940.00 2,000.00 250.00 88.00 25,085.00 7,522.00 50.00 1,020.00 40.00 2,470.00 1,270.00 43,452.00 200.00 9,975.00 100.00 2,886.00	\$ 6,652.00 52.00 10.00 37,098.00 200.00 155.00 26.00 31,273.00 40.00 60.00 27.00 270.00 10.00 135.00 10.00 395.00 30.00 20.00 13,140.00 1.00 25.00 115.00 21.00 20.00 80.00 100.00 138.00 40.00	\$ 9,271.00 6,896.00 14,335.00 384.00 11,845.00 3,850.00 5,449.00 25,217.00 29,098.00 15,233.00 16,798.00 21,342.00 6,052.00 3,614.00 3,961.00 1,034.00 6,271.00 49,987.00 2,736.00 3,673.00 4,182.00 12,692.00 9,386.00 6,289.00 7,695.00 2,730.00 3,679.00 7,380.00 14,145.00 15,102.00 95,660.00 5,614.00 4,295.00 6,848.00 3,820.00 30,337.00 8,947.00 5,411.00 12,124.00 7,839.00 10,390.00 382.00 679.00 4,364.00 7,100.00 2,492.00 9,372.00 4,248.00 11,076.00 8,417.00 11,173.00 5,376.00 10,295.00	\$ 11,037.00 \$ 609,691.00 \$ 51,930.00 \$ 51,979.00 \$ 586,085.00

Motion was seconded by Steen. On roll call Frazier, Hagan, Langer, Steen and Kositzky voted "aye."

Moved by Langer that the Great Northern Railway Company, located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

REPORT OF BOARD OF EQUALIZATION

GREAT NORTHERN RAILWAY COMPANY
Assessed Valuation 1918

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Train Line.....	Fargo to Grand Forks	\$ 22,000	75.89	\$ 3,300	\$ 2,200	\$ 8,800	\$ 2,200	\$ 5,600	\$ 1,689 580
	Grand Forks to Montana	22,000	350.64	3,300	2,200	8,800	2,200	5,600	7,714,038
Branch Lines	Fargo-Surrey Line	16,720	226.07	2,508	1,672	6,688	1,672	4,180	3,777 379
	Wahpeton to Bedford Jct.	15,840	79.38	2,376	1,584	6,336	1,584	3,900	1,257 379
	Grand Forks to Inter'l Boundary	15,280	81.06	2,294	1,229	6,116	1,529	3,822	1,249 379
	Tintah Junction to Forties Line	13,310	109.25	1,997	1,331	5,324	1,331	3,237	1,151 117
	Rutland to South Dakota Line	8,690	10.46	1,304	869	3,476	869	2,112	9,397
	Wahpeton to Moorhead	13,310	6.68	1,997	1,331	5,324	1,331	3,237	8,327
	Addison West Line	8,690	11.78	1,304	869	3,476	869	2,172	1,923 368
	Casselton-Larimore (Via Mayville)	13,310	74.27	1,997	1,331	5,324	1,331	3,237	9,885 533
	Mason Junction to Portland Junction	12,980	32.62	1,997	1,331	5,298	1,298	3,255	4,234 407
	Bedford Junction to Devils Lake	13,310	101.08	1,997	1,331	6,324	1,331	3,237	1,335 374
	Grafton to Inter'l Boundary	13,310	153.18	1,997	1,331	6,324	1,331	3,237	1,263 784
	Larimore to Hannah	13,310	94.95	1,997	1,331	5,324	1,331	3,237	970 299
	Lakota to Sarties	13,310	72.90	1,997	1,331	5,324	1,331	3,237	833 426
	Churchs Ferry to Boundary	13,310	58.86	1,997	1,331	5,324	1,331	3,237	558.221
	York to Dunseith	13,310	41.94	1,997	1,331	5,324	1,331	3,237	1,072 786
	Rugby to Antler	13,310	80.60	1,997	1,331	5,324	1,331	3,237	610 529
	Owner to Marbach	13,310	45.87	1,997	1,331	5,324	1,331	3,237	819 896
	Granville to Shewwood	13,310	61.60	1,997	1,331	5,324	1,331	3,237	1,183,658
	Berthold to Crosby	13,310	88.93	1,997	1,331	5,324	1,331	3,237	1,141,777
	Niobe Branch	6,600	21.45	990	660	2,640	660	1,650	1,585 901
	Stanley to Grenora	13,310	87.07	1,997	1,331	5,324	1,331	3,237	1,429,539
	Montana Eastern Railway	9,350	45.94	1,403	935	3,744	935	2,337	
Double Track	Grand Forks and Ramsey Counties.	8,910	22.17	1,337	891	3,564	891	2,227	197,534
Single Track	All Lines	2,750	408.85						1,124,337
Total			2,343.49						\$ 31,176,247

And that the railway property of the Northern Pacific Railway Company located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

NORTHERN PACIFIC RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed	Mileage	Franchise	Road-	Road-	Rolling	Total
		Value Per Mile	Per Mile	Per Mile	bed Per Mile	Rails Per Mile	Stock Per Mile	Assessed Val. of Line
Main Line.....	Fargo to Beach	\$ 23,980	377.58	\$ 3,597	\$ 2,398	\$ 9,592	\$ 2,398	\$ 9,054,368
Branch Lines	Grand Forks to Pembina	16,720	96.23	2,508	1,672	6,688	1,672	4,180
	Grand Forks to Marion	14,300	60.12	2,145	1,430	5,720	1,430	3,555
	Casseltown to McHenry	14,300	62.88	2,145	1,330	5,720	1,430	3,555
	Sanborn to McHenry	14,300	107.48	2,145	1,330	5,720	1,430	3,555
	Jamestown to Leeds	14,300	148.61	2,145	1,330	5,720	1,430	3,555
	Fargo to Streeter	6,600	14.83	.990	.660	2,640	.660	2,125
	Fairview to Bayne	14,300	74.53	2,145	1,430	5,720	1,430	3,555
	Wahpeton to Oakes	11,850	45.31	1,782	1,188	4,752	1,188	2,900
	McKenzie to Linton	14,300	62.63	2,145	1,330	5,720	1,430	3,555
	Mandan to Stanton	14,300	68.73	2,145	1,330	5,720	1,430	3,555
	Stanton to Killdeer	14,300	15.26	2,145	1,330	5,720	1,430	3,555
	Oakes to LaMoure	13,750	28.08	2,063	1,375	5,500	1,375	2,118
	Oberon to Esmond	14,300	85.03	2,145	1,430	5,720	1,430	3,437
	Carrington-Turtle Lake	14,300	128.12	2,145	1,330	5,720	1,430	3,555
	Mandan to Mott	14,300	92.39	2,145	1,330	5,720	1,430	3,555
	Pingree to Wilton	14,300	17.40	.990	.660	2,640	.660	1,777
	Beach South to State Line	14,300	48.51	2,145	1,430	5,720	1,430	3,555
	Jamestown to LaMoure							693,693
Double Track	Cass and Stutsman Counties	9,900	41.64	1,485	990	3,960	990	412,236
	Valley City Cut-off	13,310	9.65	1,997	1,331	5,324	1,331	128,441
Side Tracks	All Lines	2,970	342.60					1,017,522
	Total		1,917.61					\$ 26,861,981

And that the railway property of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

SOO LINE COMPANY		Assessed Valuation 1918								
CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line	
Main Line.....	Fairmount to Portal	\$ 16,720	361.01	\$ 2,508	\$ 1,672	\$ 6,688	\$ 1,672	\$ 4,180	\$ 6,036,987	
Branch Lines ..	Hankinson to Max	9,636	304.58	1,445	964	3,854	964	2,409	2,934,933	
	Wishik to Pollock, S. D.	6,930	36.76	1,040	693	2,772	693	1,732	265,747	
	Williston to Coal Mine	2,759	3.13	413	275	1,100	275	687	8,607	
	Drake to Plaza	6,930	83.62	1,040	693	2,772	693	1,732	579,487	
	Flaxton to Ambrose	6,930	51.14	1,040	693	2,772	693	1,732	354,400	
	Ambrose to Montana Line	5,500	28.60	825	550	2,290	550	1,376	155,300	
	Thief River Falls to Kenmare	9,636	230.84	1,445	964	3,854	964	2,409	2,411,094	
	Egeland to Armourdale	5,500	21.38	825	550	2,290	550	1,375	126,340	
	Borderville to Drake	6,930	130.96	1,040	693	2,772	693	1,732	907,553	
	Fairmount to Greenville, S. D.	6,930	12.24	1,040	693	2,772	693	1,732	84,823	
	Prairie Junction to Samish	2,759	32.80	413	275	1,100	275	687	96,260	
Side Tracks	All Lines	2,200	169.13						372,086	
Total				1,486.69					\$ 14,317,657	

And that the railway property of the Chicago, Milwaukee & St. Paul Railway Company located within the State of North Dakota be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Montana Line to Lemon, S. D.....	\$ 20,240	102.50	\$ 3,036	\$ 2,024	\$ 8,096	\$ 2,024	\$ 5,060	\$ 2,074,600
Branch Lines	Fargo to South Dakota Line.....	12,980	69.40	1,947	1,298	5,192	1,298	3,245	900,812
	Harlem to South Dakota Line.....	6,500	16.82	825	550	2,300	550	1,315	92,610
	Edgely to South Dakota Line.....	9,638	30.95	1,445	984	3,864	984	2,409	238,334
	Linton to South Dakota Line.....	34.00	11,880	1,782	1,188	4,752	1,188	2,970	403,320
	New England to South Dakota Line.....	6,930	123.07	1,040	683	2,772	683	1,732	352,375
Side Tracks	All Lines	2,200	65.96						145,112
	Total			442.70					\$ 4,768,063

And that the railway property of the Midland Continental Railway Company, the Chicago & Northwestern Railway Company and the Trux Coal Company, all located within the State of North Dakota, be assessed for the year 1918 on their franchise, roadways, roadbeds, rails and rolling stock, as follows:

MIDLAND CONTINENTAL RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Plain Line.....	Edgeley to Wimbleton (Via Jamestown)	\$ 1,400	67.70	\$ 210	\$ 140	\$ 560	\$ 14	\$ 350	\$ 94,780
Side Tracks.....			270	6.74					1,820
Total				74.44					\$ 96,600

CHICAGO & NORTHWESTERN RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Branch Line...	Oakes to South Dakota Line Owned jointly with N. P. Ry	\$ 10,923	14.22 .06	\$ 1,639	\$ 1,095	\$ 4,367	\$ 1,094	\$ 2,728
Side Tracks	Above Line .. Owned jointly with N. P. Ry	10,923 2,310 2,310	1,639 1.47 .12	1,095 4,367 1,094	4,367 1,094	2,728	2,728	155,324 655
	Total			15.87				3,396 2,77

TRUAX COAL COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	From G. N. Ry. Co. near Noonan to Truax Coal Mine	\$ 1,860	1.00	\$ 186	\$ 204	\$ 650	\$ 650		\$ 1,860
Side Track	Above Line	750	.33						247
Total			1.33						\$ 2,107

And that the railway property of the Brandon, Devils Lake and Southern Railway Company, the Farmers Grain & Shipping Company and the Northern Dakota Railway Company, all located within the State of North Dakota, be assessed for the year 1918 on their franchises, road ways, roadbeds, rails and rolling stock as follows:

BRANDON, DEVILS LAKE & SOUTHERN RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Rock Lake to Hansboro	\$ 6,820	13.05	\$ 1,023	\$ 682	\$ 2,728	\$ 682	\$ 1,705	\$ 89,001
Side Tracks	Above Line	715	1.72						1,229
Total			14.77						\$ 90,230

FARMERS GRAIN & SHIPPING COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Devils Lake to Rock Lake	\$ 6,820	53.50	\$ 1,023	\$ 682	\$ 2,728	\$ 682	\$ 1,705
Side Tracks	Above Line	715	5.47					3,911
Total .....	.....		68.97					\$ 364,870

NORTHERN DAKOTA RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Edinburg to Concrete	\$ 350	19.83	\$ 50	\$ 80	\$ 140	\$ 80	\$ 6,940
Side Tracks	Above Line	350	1.20					420
Total .....	.....		21.03					\$ 7,360

And that the spur owned by E. I. Donovan and being a part of the Canadian Pacific Railway, located within the State of North Dakota, be assessed for the years 1918, 1917, 1916, 1915, 1914 and 1913 on its franchise, roadway, roadbed and rails as follows:

E. I. DONOVAN SPUR

YEAR	CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Total Assessed Value of Line
1918	Spur	Adjoining C. P. Ry	\$ 1,860	.23	\$ 186	\$ 204	\$ 650	\$ 650	\$ 427
1917	Spur	Adjoining C. P. Ry	1,860	.23	186	204	650	650	427
1916	Spur	Adjoining C. P. Ry	1,860	.23	186	204	650	650	427
1915	Spur	Adjoining C. P. Ry	1,860	.23	186	204	650	650	427
1914	Spur	Adjoining C. P. Ry	1,860	.23	186	204	650	650	427
1913	Spur	Adjoining C. P. Ry	1,860	.23	186	204	650	650	427

TOTAL MILEAGE OF ALL RAILROADS FOR THE YEAR 1918

NAME OF RAILWAY COMPANY	Main Line Miles	Branch Line Miles	Side Track Miles	Double Track Miles	Total Mileage
Great Northern	426.53	1,485.94	403.85	22.17	2,343.49
Northern Pacific	377.58	1,146.14	342.60	51.29	1,917.61
Soo Line	361.01	956.56	165.13		1,486.69
Chicago, Milwaukee & St. Paul	102.50	274.24	65.96		442.70
Midland	67.70		6.74		74.44
Continental	53.50	14.28	5.47		58.97
Farmers Grain & Shipping Co.			1.59		15.87
Chicago & Northwestern			1.72		14.77
Brandon, Devils Lake & Southern			1.20		21.03
North Dakota Railway			.33		1.23
Truax Coal Company					1.33
E. I. Donovan Spur Adjoining C. P. R.					
Total	1,422.93	3,877.15	1,003.59	73.46	6,377.13

SUMMARY OF ASSESSMENT OF RAILWAY PROPERTIES FOR THE YEAR 1918 IN NORTH DAKOTA

NAME OF RAILWAY COMPANY	Assessed Value Main Line	Assessed Value Branch Lines	Assessed Value Side Tracks	Assessed Value Double Tracks	Total Assessed Value
Great Northern	\$ 9,383	660	\$ 20,470	716	\$ 1,124
Northern Pacific	9,054	368	16,246	414	1,017
Soo Line	6,036	987	7,905	484	372
Chicago, Milwaukee & St. Paul	2,074	600	2,548	351	146
Farmers Grain & Shipping Co.	364	870			3
Midland	94	780			911
Continental					1
Chicago & Northwestern					820
Devils Lake & Southern	89	901			3
Brandon, North Dakota, Railway	6,940				673
Trux Coal Company	1,860				1
E. I. Donovan Spur Adjoining C. P. R.	427				223
Total	\$ 27,106	593	\$ 47,333	944	\$ 2,670
					357
					\$ 738,211
					\$ 77,849,105

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES		SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track
Adams County— C. M. & St. Paul Ry.	46.77	\$ 20,240					8.06	\$ 2,200
Barnes County— G. N. Ry.	37.06	23,980	Fargo to Surrey	10.46	16,720	1.14	2,750	
			Casselton to Marion	30.72	14,300	26.53	2,970	9.65
			Sanborn to McHenry	21.40	14,300	9.03	2,200	\$ 13.310
Soo Ry. Midland Ry.	52.72	16,720					.50	270
	5.24	1,400						
Benson County— G. N. Ry.	30.99	22,000	Bedford Jct. to Devils Lake	19.56	13,310	12.08	2,750	
			York to Dunseith	4.41	310			
			Jamestown to Leeds	35.85	14,300	6.88	2,970	
			Oberon to Esmond	28.08	15,750			
			Fordville to Drake	30.53	6,930	2.95	2,200	
Billing County— N. P. Ry.	22.32	23,980					5.45	2,970
Bottineau County— G. N. Ry.			Rugby to Antler	64.70	13,310	11.22	2,750	
			Towner to Maxbass	19.74	13,310			
			Granville to Sherwood	15.66	13,310			
			Thief River Falls	60.24	9,636	7.33	2,200	
Soo Ry.								
Bowman County— C. M. & St. Paul Ry.	46.19	20,240	Berthold to Crosby	36.99	13,310	6.61	2,750	
			Niobe to Northgate	13.49	6,600			
			Stanley to Grenora	13.29	13,310			
			Flaxton to Ambrose	24.97	6,930	8.99	2,200	
Burleigh County— N. P. Ry.	37.96	23,980	Pingree to Wilton	32.19	14,300	24.45	2,970	

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA—Continued

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES		SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track
Soo Ry.			McKenzie to Linton Bismarck Wilton Mine	16.75 68.95 8.13	11,880 9,636 2,750	9.34	2,200	
Cass County— G. N. Ry.	27.86	22,000	Fargo to Surrey Wahpeton to Bedford Jct. Addison to Chaffee Casselton to Larimore Bedford Jct. to Devils Lake Mason Jct. to Portland Jct. Fargo to Streeter Casselton to Marion	48.38 46.20 11.78 22.81 8.29 10.14 31.90 25.24	16,720 15,840 8,690 13,310 15,310 15,980 14,300 14,300	45.09	1,750	
N. P. Ry.	48.03	23,980	Fargo to South Dakota Line	18.43	12,980	34.32	2,970	36.81
Soo Ry. C. M. & St. Paul Ry.	4.93	16,720	Larimore to Hannah Larimore to Sartell Grafton to Boundary Thief River Falls to Kenmare	46.59 32.87 13.96 31.64	13,310 13,310 13,310 9,656	8.93 2.750	2,200	2,200
Cavalier County— G. N. Ry.			Tintah Jct. to Forbes Wahpeton to Oakes Oakes to LaMoure Bismarck to Hankinson Edgely South Oakes South	39.33 5.41 10.92 44.36 26.00 14.28	13,310 14,300 14,300 9,656 9,656 10,923	4.21 2,970 2,970 4.66 1.86 1.59	2,750	2,750
Dickey County— G. N. Ry. N. P. Ry.			Berthold to Crosby Stanley to Wildrose Flaxton to Ambrose Ambrose to Montana Line	16.88 1.38 28.17 28.60	13,310 13,310 6,930 5,500	3.28 5.06 2,200 .33	2,750	2,750
Divide County— G. N. Ry.			Trux Coal Co.	1.00				750

Dunn County— N. P. Ry.		Stanley to Killdeer	30.66	14,300	4.39	2,970	
Eddy County— G. N. Ry.		Bedford Jct. to Devils Lake	4.02	13,310	17.27	2,750	
		Fargo to Surrey	21.01	16,720	4.27	2,970	
		Jamesstown to Leeds	19.56	14,300			
Emmons County— N. P. Ry.		McKenzie to Linton	29.56	11,880	2.51	2,970	
		Bismarck	16.64	9,630	1.06	2,200	
		Linton South (Eureka)	26.85	11,880	.76	2,200	
Foster County— G. N. Ry.		Fargo-Surrey	21.74	16,720	3.69	2,750	
		Jamestown to Leeds	19.23	14,300	7.70	2,970	
		Carrington to Turtle Lake	6.37	14,300			
		Sanborn to McHenry	4.51	14,300	3.06	2,200	
Soo Ry.	25.83	16,720					
Golden Valley County— N. P. Ry.	23.05	23,980	Beach South	17.40	6,600	9.60	2,970
Grand Forks County— G. N. Ry.	60.31	22,000	Grand Forks of Canada	22.89	15,290	50.30	2,750
		Larimore to Rainy	19.68	13,310			
		Casselton to Larimore	17.60	13,310			
		Grand Forks to Canada	33.51	16,720	6.25	2,970	
		Fordville to Drake	2.45	6,930			
Grant County— N. P. Ry.		Mandan to Mott	39.47	14,300	3.57	2,970	
		New England South	55.38	6,930	2.24	2,200	
		Fargo-Surrey	28.07	16,720	5.08	1,750	
		Sanborn to McHenry	36.97	14,300	5.08	2,970	
Griggs County— G. N. Ry.		Mandan to Mott	13.88	14,300	2.26	2,970	
		New England South	44.26	6,930	3.97	2,200	
Hettinger County— N. P. Ry.		Wilton to Pingree	30.80	14,300	15.26	2,970	
		C. M. & St. Paul Ry.					
Kidder County— N. P. Ry.	30.16	23,980	Fargo to Streeter	58.41	14,300	10.06	2,970
LaMoure County— N. P. Ry.		Oakes to LaMoure	4.34	14,300			

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA—Continued

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES			SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track	Value Per Mile
Soo Ry. C. M. & St. Paul Ry. Midland Ry.	18.24	1,400	LaMoore to Jamestown Casselton to Marion Bismarck Edgeley South	24.51 4.16 10.43 5.95	14,300 14,300 9,636 9,636	1.32 1.61 1.09	2,200 2,200 2,270		
Logan County— N. P. Ry. Soo Ry.			Fargo to Streeter Bismarck	5.64 44.04	14,300 9,636	.43 2.10	2,970 2,200		
McHenry County— G. N. Ry.	36.67	22,000	Fargo-Survery Towner to Maribass Granville to Sherwood Drake to Plaza Fordville to Drake	42.04 26.13 33.63 33.48 9.88	16,720 13,310 13,310 6,930 6,930	19.97	2,750		
Soo Ry.	41.44	16,720						9.56	2,200
McIntosh County— Soo Ry.			Bismarck Wishak South Linton South	12.15 38.76 7.15	9,636 6,930 11,880	3.73 .39	2,200 2,200		
C. M. & St. Paul Ry.									
McKenzie County— G. N. Ry.			Montana Eastern	45.94	9,350	5.34	2,750		
McLean County— N. P. Ry. Soo Ry.			Carrington to Turtle Lake Pingree to Wilton Bismarck Drake to Sanish	11.02 29 64.22 38.92	14,300 14,300 9,636 6,930	2.27 8.71	2,970 2,200		
Mercer County— N. P. Ry.			Mandan to Killdeer	46.97	14,300	4.90	2,970		
Morton County— N. P. Ry.	76.03	23,980	Mandan to Mott Mandan to Killdeer	57.48 12.07	14,300 14,300	46.50	2,970		

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA—Continued

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES			SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track	Value Per Mile
Soo Ry.	45.07	16,720	Bismarck Vebn Branch Fargo South	17.07 12.24 50.97	9,636 6,936 12,980	13.08	2,200		
C. M. & St. Paul Ry.						2.26	2,200		
Rolette County—									
G. N. Ry.									
Soo Ry.			Church Ferry to Line	18.42	13,310	7.00	2,750		
Sargent County—			York to Dunseth	24.08	13,310				
G. N. Ry.			Thief River Falls to Kemnare	30.43	9,636	1.92	2,200		
Sheridan County—			Tintah to Forbes	36.18	13,310	3.69	2,750		
N. P. Ry.			Rutland to South Dakota Line	10.46	8,690				
Soo Ry.			Wainwright to Oakes	37.07	14,300	3.49	2,970		
C. M. & St. Paul Ry.			Bismarck	36.73	5,636	3.85	2,200		
Slope County—			Harlem South	16.82	5,500	1.63	2,200		
C. M. & St. Paul Ry.									
Soo Ry.	5.00	16,720	Carrington to Turtle Lake	30.97	14,300	2.49	2,970		
Sioux County—			Drake to Plaza	2.96	6,936	.36	2,200		
N. P. Ry.									
C. M. & St. Paul Ry. ....	.43	20,240	Mandan-Mott	17.29	14,300	.75	2,970		
Slope County—			New England South	23.43	6,936	.56	2,200		
C. M. & St. Paul Ry.									
Stark County—						11.08	2,200		
N. P. Ry.									
Steele County—									
G. N. Ry.									
C. M. & St. Paul Ry.			Bedford Jct. to Devils Lake	33.79	13,310	7.34	2,750		
N. P. Ry.			Fargo to Surrey	2.76	16,720				
C. M. & St. Paul Ry.			Casselton to Larimore	2.10	13,310				
N. P. Ry.									
C. M. & St. Paul Ry.			Jamestown to LaMoire	24.00	14,300	50.47	2,970		
N. P. Ry.			Jamestown to Leeds	32.84	14,300				
C. M. & St. Paul Ry.			Pingree to Williston	29.11	14,300				
N. P. Ry.			Fargo to Streater	10.86	14,300				

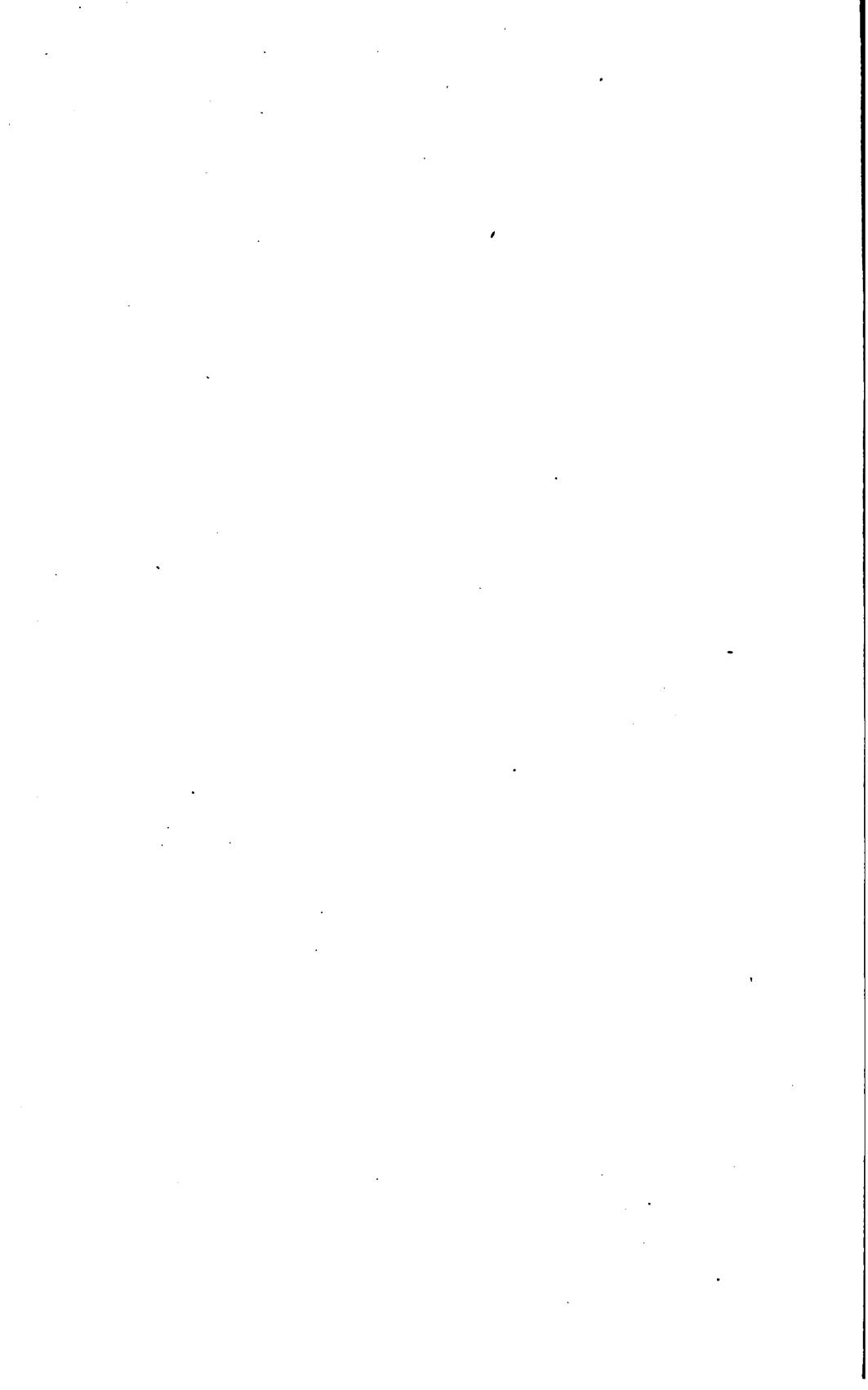
Soo Ry	19.09	16,720	2,922	2,200
Midland Ry.	44.22	1,400	5.15	2,200
Towner County—				
G. N. Ry.				
Soo Ry.	21.57	Churchs Ferry to Line	33.40	13,310
F. G. & S. Co. Ry.	13.05	Thief River Falls to Kenmare	24.04	9,636
B. D. L. & So. Ry.	6,820	Egeland to Armourdale	21.88	3,311
Trull County—				
G. N. Ry.	30.33	Casselton to Larimore	31.76	13,310
Walsh County—		Mason Jct. to Portland Jct.	22.48	12,980
G. N. Ry.		Grand Forks to Line	24.92	15,290
N. P. Ry.		Grafton to Line	13.56	9,46
Soo Ry.		Larimore to Hannah	28.88	13,310
N. D. Ry.	3.17	Grand Forks to Line	30.19	13,310
Ward County—		Thief River Falls to Kenmare	68.38	6,720
G. N. Ry.	44.70	Fordville to Drake	4.12	9,636
Soo Ry.	22,000	Fargo to Surrey	6.67	16,720
Wells County—		Granville to Sherwood	5.34	13,310
G. N. Ry.		Bethold to Crosby	32.54	13,310
N. P. Ry.		Niobe to Northgate	1.96	6,600
Soo Ry.	16,720	Thief River Falls	6.24	9,636
Williams County—		Drake to Plaza	22.15	6,930
G. N. Ry.	43.19	Fargo to Surrey	27.04	16,720
	16,720	Carrington to Turtle Lake	36.67	5,97
	64.95	Stanley to Wildrose	50.61	2,99
Total Miles.	1,422.70		3,877.15	1,003.59
Total Mileage, All Lines.	6,376.90			73.46
		Total Assessed Valuation, All Lines.		\$77,848.678

Cavalier County—

Spur .23

1,860 Adjoining C. P. Ry (Not included in above figures.)

CARL F. KOSIRZKY,
Secretary State Board of Equalization,
State of North Dakota



Moved by Langer that the Great Northern Express Company, operated over the Great Northern Railway, be assessed for the year 1918 on its North Dakota property for the total sum of \$311,732, being at the rate of \$163.00 per mile to cover franchise and all other property for 1912.47 miles of such express line;

And that the Northern Express Company, operated over the Northern Pacific Railway, be assessed for the total sum of \$1591,596.00, which is at the rate of \$257.00 per mile to cover franchise and all other property for 1523.72 miles of such express line;

And that the Western Express Company, operated over the Minneapolis, St. Paul & Sault Ste. Marie Railway, be assessed for the total sum of \$143,614.00, which is at the rate of \$109.00 per mile, covering franchise and all other property of its 1317.56 miles of such express line;

And that the Wells-Fargo Express Company be assessed for the year 1918 on its North Dakota property for the total sum of \$52,437.00, which is to cover franchise and all other property for 376.74 miles operated over the Chicago, Milwaukee & St. Paul Railway at \$132.00 per mile, and the franchise and all other property over 67.70 miles operated over the Midland Continental Railway, at \$40.00 per mile of such express line;

And that the American Express Company, operated over the Chicago & Northwestern Railway, be assessed for the year 1918 on its North Dakota property for the total sum of \$1,428.00 on its 14.28 miles of express line, which is at the rate of \$100.00 per mile, to cover franchise and all other property of such express line, and the express mileage assessed shall be distributed among the several counties in the state, as shown in the following schedule:

FINAL ASSESSMENT OF EXPRESS COMPANIES IN

COMPANY	Great Northern
RAILWAY	Great Northern
Assessed Value Per Mile	\$ 163.00
COUNTY	Miles
Admas	
Barnes	19.46
Benson	54.96
Billings	
Bottineau	103.10
Bowman	
Burke	69.77
Burleigh	
Cass	173.46
Cavalier	80.42
Dickey	39.33
Divide	17.26
Dunn	
Eddy	25.03
Emmons	
Foster	21.74
Golden Valley	
Grand Forks	120.48
Grant	
Griggs	28.07
Hettinger	
Kidder	
LaMoure	
Logan	
McHenry	118.47
McIntosh	
McKenzie	45.94
McLean	
Mercer	
Morton	
Mountain	72.37
Nelson	65.05
Oliver	
Pembina	
Pierce	71.91
Ramsey	65.25
Ransom	83.10
Renville	
Richland	26.97
Rolette	73.60
Sargent	42.50
Sheridan	46.64
Sioux	
Slope	
Stark	
Steele	38.65
Stutsman	
Towner	33.40
Traill	84.57
Walsh	67.16
Ward	91.21
Wells	27.04
Williams	115.56
Total Miles	1,913.47
Assessed Value	\$ 311,732.00

Total Mileage in North Dakota, 5,212.47.

NORTH DAKOTA FOR 1918, AS LEFT BY STATE BOARD

Northern	Western	Wells-Fargo		American
Northern Pacific	Soo	Chicago Milwaukee & St. Paul	Midland Continental	western North-
\$	\$	\$	\$	\$
257.00	109.00	132.06	40.00	100.00
Miles	Miles	Miles	Miles	Miles
89.18	52.72	46.77	5.24	
63.93	30.53			
22.32	60.24	46.19		
	50.46			
85.90	62.08			
100.17	4.93	18.43		
	31.64			
16.33	44.35	25.00		14.28
	54.77			
30.66				
19.56				
29.56	16.64	26.85		
30.11	25.83			
40.45				
33.51	2.45			
39.97		55.38		
36.97				
13.38		44.26		
60.96				
91.42	10.43	5.95	18.24	
5.64	44.04			
	64.80			
	48.91	7.15		
11.31	103.14			
46.97				
145.58				
	38.31			
	24.31			
31.66				
32.53				
	24.54			
	37.35			
41.80	23.35			
	34.85			
46.88	74.38	50.97		
	30.43			
37.07	36.73	16.82		
30.97	7.96			
17.29		23.86		
		9.11		
58.83				
145.95	19.09		44.22	
	45.92			
30.19	72.56			
	96.69			
36.67	43.19			
1,523.72	1,317.56	376.74	67.70	14.28
\$ 391,596.00	\$ 143,614.00	\$ 49,614.00	\$ 2,708.00	\$ 1,428.00

Total Assessed Valuation, All Companies, \$900,807.00



Moved by Langer that the Western Union Telegraph Company be and the same is hereby assessed for the year 1918 upon its telegraph lines in North Dakota, either owned or operated, along the Northern Pacific, Great Northern, Chicago & Northwestern and Chicago, Milwaukee & St. Paul Railways for the sum of \$564,232.00, which is at the rate of \$289.00 per owned mile to cover franchise and equipment of 475.56 miles of owned line and at the rate of \$144.00 per mile to cover franchise and equipment of 2,978.15 miles of operated line; and that the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed for the year 1918 on the telegraph mileage owned by said railway company and operated by the Commercial Department of the Soo Railway Company for the sum of \$134,072.00, which is at the rate of \$102.00 per mile to cover franchise and equipment of its 1314.44 miles of telegraph lines in North Dakota; and that the Continental Telegraph Company, operated along the Chicago, Milwaukee & St. Paul Railway, is hereby assessed for the year 1918 for the total sum of \$23,008.00, which is at the rate of \$102.00 per mile to cover franchise and equipment of its 225.57 miles of telegraph line in North Dakota, and the telegraph mileage assessed shall be distributed among the several counties in the state as shown in the following statement:

REPORT OF BOARD OF EQUALIZATION

ASSESSMENT OF

TELEGRAPH COMPANY	Soo	Continental
RAILWAY LINE OPERATED OVER	Soo	Milwaukee
Assessed Value Per Mile	\$ 102.00	\$ 102.00
COUNTY	Miles	Miles
Adams		46.77
Barnes	52.68	
Benson	30.53	
Billings		
Bottineau	60.25	
Bowman		46.19
Burke	60.46	
Burleigh	58.95	
Cass	4.93	
Cavalier	31.64	
Dickey	44.35	
Divide	54.78	
Dunn		
Eddy		
Emmons	16.65	
Foster	25.83	
Golden Valley		
Grand Forks	2.45	
Grant		55.38
Griggs		
Hettinger		44.26
Kidder		
LaMoure	10.42	
Logan	44.05	
McHenry	64.81	
McIntosh	48.84	
McKenzie		
McLean	103.23	
Mercer		
Morton	38.29	
Mounttrail		
Nelson	24.31	
Oliver		
Pembina		
Pierce	24.50	
Ramsey	37.35	
Ransom	23.34	
Renville	34.84	
Richland	74.39	
Rolette	30.42	
Sargent	36.73	
Sheridan	7.97	
Sioux		23.86
Slope		9.11
Stark		
Steele		
Stutsman	19.10	
Towner	45.92	
Trail		
Walsh	72.50	
Ward	96.75	
Wells	43.18	
Williams		
Total Mileage	1,314.44	225.57
Assessed Value	\$134,072.00	\$ 23,008.00
Grand Total Assessed Value.....		

STATE OF NORTH DAKOTA

61

TELEGRAPH COMPANIES, 1918

WESTERN UNION

Milwaukee		Northern Pacific		Great Northern	Chicago & Northwestern
\$ 289.00	\$ 144.00	\$ 289.00	\$ 144.00	\$ 144.00	\$ 289.00
Owned Miles	Operated Miles	Owned Miles	Operated Miles	Operated Miles	Owned Miles
		28.81	59.53	9.60	
		17.85	45.06	55.31	
		11.15	11.15	99.11	
				67.00	
		18.98	51.41	164.50	
		37.46	62.26	79.92	
5.81	19.19	5.43	10.93	39.35	14.28
				16.44	
		9.78	9.78	25.00	
27.96		12.56	16.81	21.00	
		11.52	11.52		
		16.75	16.75	120.49	
			39.47		
		7.53	29.44	28.00	
			13.66		
		15.07	45.87		
	6.61	31.72	57.37		
			5.64		
7.15				81.00	
				34.00	
		10.48			
		46.97			
		38.01	122.11		
				71.17	
				65.56	
		31.66			
		16.27	16.27	72.19	
				66.50	
				83.12	
		20.90	20.90		
	50.97	16.03	16.03	26.39	
				72.93	
	17.20	4.86	32.20	42.29	
			30.97	46.63	
		29.43	29.43	38.88	
		52.03	101.11		
				33.40	
		15.10	15.10	82.99	
				67.08	
		3.12	33.55	82.56	
				24.00	
				111.78	
40.92	112.40	420.36	1,023.88	1,827.59	14.28
\$ 11,826.00	\$ 16,185.00	\$ 121,484.00	\$ 147,438.00	\$ 263,173.00	\$ 4,126.00
					\$ 721,312.00

Motion was seconded by Hagan. On roll local Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

Moved by Kositzky that the Fargo-Moorhead Street Railway Company of Fargo be and the same is hereby assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock in the City of Fargo for the total sum of \$39,884.00, being at the rate of \$4,290.00 per mile on its 9.397 miles of line; and that the Wahpeton-Breckinridge Street Railway Company be and the same is hereby assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock owned by said street railway company and operated in the City of Wahpeton for the sum of \$1,538.00, being at the rate of \$3,520.00 per mile on its .437 mile of line; and that the Valley City Street and Interurban Railway Company be and the same is hereby assessed for the year 1918 upon its franchise, roadway, roadbed, rails and rolling stock owned and operated in the City of Valley City, for the sum of \$15,840.00, being at the rate of \$10,560 per mile on its 1.5 mile of line; and that the Grand Forks Street Railway Company be and the same is hereby assessed for the year 1918 upon its franchise, roadway, roadbed, rails and rolling stock operated and owned in the City of Grand Forks, in the total sum of \$30,673.00, being at the rate of \$4,290.00 per mile on its 7.15 miles of line, and that the terminal of said line, being Lots 19 to 32 inclusive, in Alexander & Ives Addition to the City of Grand Forks, be and the same is hereby assessed for the year 1918 in the sum of \$630.00, and the improvements on said lots be and the same are hereby assessed for the year 1918 in the amount of \$1,800.00 as shown by the following statement:

**FARGO & MOORHEAD STREET RAILWAY COMPANY
FARGO**

Assessed Value Per Mile	Mileage	Franchise Per Mile	Road-way Per Mile	Road-bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total
\$ 4,290	9.297	\$ 858	\$ 429	\$ 1,716	\$ 429	\$ 858	\$ 39,884

**WAHPETON-BRECKENRIDGE STREET RAILWAY COMPANY
WAHPETON**

\$ 3,520	.437	\$ 704	\$ 352	\$ 1,408	\$ 352	\$ 704	\$ 1,538
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**VALLEY CITY STREET & INTERURBAN RAILWAY COMPANY
VALLEY CITY**

\$ 10,560	1.5	\$ 2,112	\$ 1,056	\$ 4,224	\$ 1,056	\$ 2,112	\$ 15,840
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**GRAND FORKS STREET RAILWAY COMPANY
GRAND FORKS**

\$ 4,290	7.15	\$ 858	\$ 429	\$ 1,716	\$ 429	\$ 858	\$ 30,673
Terminal, City of Grand Forks, Alexander & Ives Add.							
Lots 19 to 32 inclusive.....							630
Improvement on said lots							1,800
Total						\$ 33,108	
Total assessed valuation of all Street Railways in North Dakota for the year 1918							\$90,365

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

Motion was seconded by Hagan. Upon roll call Frazier, Langer, Hagan and Kositzky all voted "aye".

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

The assessment of telephone property was next taken up and Kositzky moved that the assessment of the telephone exchanges for the year 1918 be made in accordance with the schedule immediately following, and that rural and long distance telephone property be assessed at the rate of mile indicated in the statement below, and that iron wire be assessed at \$5.00 per mile and copper wire be assessed at \$15.00 per mile, and whenever copper wire is used instead of iron wire the assessment shall be \$10.00 per mile above the regular assessment of telephone lines:

**ASSESSMENT OF TELEPHONE EXCHANGES
(Magneto)**

Number of Phones	Franchise	Poles & Wire	Assessed per phone
1 to 100	\$1.00	\$ 9.00	\$10.00
101 to 500	1.00	12.00	13.00
501 or over	1.00	15.00	16.00

**ASSESSMENT OF TELEPHONE EXCHANGES
(Battery)**

Franchise	Poles & Wire	Assessed
\$1.00	\$24.00	\$25.00
P. B. X. Stations		6.00

ASSESSMENT OF TELEPHONE LINES

Franchise Per Mile	Poles & Wire	Total Assessment Per Mile
\$1.00	\$11.00	\$12.00
1.00	19.00	20.00
1.00	22.00	23.00
1.00	59.00	60.00
1.00	62.00	63.00

Add \$10.0 per mile for copper wire if used instead of iron wire;

And that the following telephone companies be assessed as follows:

ADAMS COUNTY

WOLF BUTTE TELEPHONE COMPANY, BUCYRUS	
34½ miles F. P. & W. at \$12 ..	\$ 414.00
17 phones at \$10	170.00
FLAT CREEK TELEPHONE COMPANY, REEDER	
16 miles F. P. & W. at \$12.....	192.00
WESTERN ADAMS COUNTY TELEPHONE COMPANY, REEDER	
5½ miles F. P. & W. at \$12... ..	63.00
HETTINGER & CEDAR RIVER TELEPHONE COMPANY, CEDAR	
42 miles F. P. & W. at \$12.... ..	504.00
74 1-4 miles I. W. at \$5..... ..	372.00
REEDER FARMERS MUTUAL TELEPHONE COMPANY, REEDER	
17½ miles of F. P. & W. at \$12 ..	210.00
THE NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.	
67.49 miles F. P. & W. at ^60.. ..	4,049.00
22.91 miles I. W. at \$5..... ..	115.00
148.67 miles C. W. at \$15..... ..	2,230.00
Hettinger Exchange	
162 phones at \$25..... ..	4,050.00
9 P. B. X. stations at \$6	54.00
Reeder Exchange	
40 phones at \$10	400.00
FARMERS MUTUAL TELEPHONE COMPANY, BENTLEY	
4 1-3 miles F. P. & W. at \$12 ..	52.00
ORANGE VALLEY TELEPHONE COMPANY, THUNDER HAWK, S. D.	
4 miles F. P. & W. at \$12..... ..	48.00
CEDAR CREEK TELEPHONE COMPANY, REEDER	
16¾ miles F. P. & W. at \$12.. ..	201.00
7¼ miles of I. W. at \$5	36.00
PEOPLES TELEPHONE COMPANY, LEMMON, S. D.	
45 miles F. P. & W. at \$12.... ..	540.00
FARMERS TELEPHONE COMPANY, HETTINGER	
16 miles F. P. & W. at \$12.... ..	192.00
25 miles I. W. at \$5	125.00

BARNES COUNTY

THE ORISKA TELEPHONE COMPANY, ORISKA	
15 miles F. P. & W. at \$12.... ..	180.00
15 miles I. W. at \$5..... ..	75.00
HASTINGS LOCAL INDEPENDENT TELEPHONE COMPANY, HASTINGS	
Hastings Exchange	
25 phones at \$10	250.00
HASTINGS FARMERS TELEPHONE COMPANY, LITCHVILLE	
16½ miles F. P. & W. at \$12.... ..	198.00
10 miles I. W. at \$5	50.00
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	
4.5 miles I. W. at \$5	23.00

WINFIELD RURAL TELEPHONE COMPANY, JAMESTOWN

1½ miles F. P. & W. at \$12...	15.00
1½ miles I. W. at \$5..... ..	8.00
THE CENTRAL NORTH DAKOTA CO-OPERATIVE TELEPHONE CO., DAZEY	
105 miles F. P. & W. at \$20.... ..	2,100.00
75½ miles I. W. at \$5..... ..	378.00
63 phones at \$10	630.00
MONTPELIER TELEPHONE COMPANY, MONTPELIER	
3 miles F. P. & W. at \$12	36.00
3 miles I. W. at \$5..... ..	15.00
SOUTH RURAL TELEPHONE COMPANY, TOWER CITY	
23½ miles F. P. & W. at \$12.. ..	282.00
66 miles I. W. at \$5	330.00
NORTHWEST TELEPHONE EX- CHANGE COMPANY, OMAHA NEBRASKA	
106.75 miles F. P. & W. at \$23.. ..	2,455.00
83.70 miles I. W. at \$5	419.00
134.95 miles F. P. & W. at \$63.. ..	8,502.00
116.64 miles I. W. at \$5	583.00
820.20 miles C. W. at \$15	12,303.00
Oriska Exchange	
38 phones at \$10	380.00
1 P. B. X. Station at \$6	6.00
Sanborn Exchange	
69 phones at \$10	690.00
4 P. B. X. Stations at \$6	24.00
Wimbledon Exchange	
96 phones at \$10	960.00
3 P. B. X. stations at \$6	18.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	
488 miles F. P. & W. at \$23 ..	11,224.00
625.75 miles I. W. at \$5	3,129.00
36 miles F. P. & W. at \$63 ..	2,268.00
40 miles I. W. at \$5	200.00
222 miles C. W. at \$15	3,330.00
Leal Exchange	
25 phones at \$10	250.00
2 P. B. X. Stations at \$6	12.00
Pillsbury Exchange	
15 phones at \$10	150.00
2 P. B. X. Stations at \$6	12.00
Rogers Exchange	
33 phones at \$10	330.00
2 P. B. X. Stations at \$6	12.00
Valley City Exchange	
865 phones at \$25	21,625.00
108 P. B. X. Stations at \$6 ..	648.00
THE NOME TELEPHONE COMPANY, NOME	
76½ miles F. P. & W. at \$12 ..	918.00
54½ miles I. W. at \$5	273.00
NORTHERN RURAL TELEPHONE COMPANY, TOWER CITY	
25 miles F. P. & W. at \$12	300.00
41 miles I. W. at \$5	205.00
LITCHVILLE RURAL TELEPHONE COMPANY, LITCHVILLE	
51½ miles F. P. & W. at \$20.. ..	1,080.00
103½ miles I. W. at \$5	518.00
Litchville Exchange	
84 phones at \$10	850.00
SANBORN NORTHERN RURAL TELEPHONE COMPANY, SANBORN	
6¾ miles F. P. & W. at \$12 ..	81.00
6¾ miles I. W. at \$5	34.00

KATHRYN KIDVILLE TELEPHONE COMPANY, KATHRYN	NORTHERN FARMERS TELEPHONE COMPANY, YORK
41 miles F. P. & W. at \$12 ... 492.00	11 miles F. P. & W. at \$12.... 132.00
4 miles I. W. at \$5 20.00	
Kathryn Exchange	
19 phones at \$10 190.00	
NORTH MARION FARMERS TELEPHONE COMPANY, MARION	THE HEIMDAL KLARA TELEPHONE COMPANY, HEIMDAL
29½ miles F. P. & W. at \$12 ... 354.00	11 miles F. P. & W. at \$12 ... 132.00
MOORE & LIBERTY TELEPHONE COMPANY, ENDERLIN	HURRICANE LAKE TELEPHONE COMPANY, YORK
1¼ miles F. P. & W. at \$12.... 15.00	7½ miles F. P. & W. at \$12... 90.00
BENSON COUNTY	
WARBERG TELEPHONE COMPANY, MADDOCK	WOLFORD MUTUAL TELEPHONE COMPANY, WOLFORD
10 miles F. P. & W. at \$12 120.00	9 miles F. P. & W. at \$12... 108.00
FILLMORE FORMERS TELEPHONE COMPANY, FILLMORE	LONE TREE TELEPHONE COMPANY, SHEYENNE
35 miles F. P. & W. at \$12 420.00	15½ miles F. P. & W. at \$12.. 186.00
5 miles I. W. at \$5 25.00	
Fillmore Exchange	
6 phones at \$10 60.00	
PEERLESS TELEPHONE COMPANY, MADDOCK	NORTH KNOX TELEPHONE COMPANY, KNOX
7 miles F. P. & W. at \$12 84.00	6 miles F. P. & W. at \$12 ... 72.00
3 miles I. W. at \$5 15.00	2 miles I. W. at \$5 10.00
TWIN LAKE & BROE TELEPHONE COMPANY, YORK	NORWAY LAKE TELEPHONE COMPANY, HAMBURG
27 miles F. P. & W. at \$12 ... 324.00	1½ miles F. P. & W. at \$12 ... 18.00
LAKE VIEW TELEPHONE ASSOCIATION, OBERON	1 mile I. W. at \$5 5.00
5½ miles F. P. & W. at \$12 ... 66.00	
4 miles I. W. at \$5 20.00	
HESPER MADDOCK LINE, HESPER	SOO TELEPHONE LINE, MINNEAPOLIS, MINN.
17½ miles E. P. & W. at \$12.. 210.00	5.76 miles I. W. at \$5..... 29.00
KLONDYKE TELEPHONE COMPANY, ESMOND	THE NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.
10 miles F. P. & W. at \$12 ... 120.00	5 miles I. W. at \$5 25.00
THE KNOX WEST PHONE LINE, KNOX	120.25 miles F. P. & W. at \$63... 7,576.00
16 miles F. P. & W. at \$12 ... 192.00	140.07 miles I. W. at 700.00
COULEE TELEPHONE COMPANY, ESMOND	387.74 miles C. W. at \$15..... 5,816.00
18 miles F. P. & W. at \$12 ... 216.00	Esmond Exchange
ISABEL TELEPHONE COMPANY, ESMOND	52 phones at \$10 520.00
14 miles F. P. & W. at \$12 ... 168.00	1 P. B. X. Station at \$6 6.00
LONG LAKE TELEPHONE COMPANY, OBERON	Leeds Exchange
14 miles F. P. & W. at \$12 168.00	105 phones at \$13 1,365.00
SCANDIA TELEPHONE COMPANY, OBERON	4 P. B. X. Stations at \$6 24.00
24 miles F. P. & W. at \$12... 288.00	Maddock Exchange
WEST BAY TELEPHONE COMPANY, MINNEWAUKAN	57 phones at \$10 570.00
8 miles F. P. & W. at \$12 ... 36.00	2 P. B. X. Stations at \$6 12.00
3 miles I. W. at \$5 15.00	Minnewaukan Exchange
NORTH LINE TELEPHONE COMPANY, SHEYENNE	106 phones at \$13 1,378.00
9½ miles F. P. & W. at \$12.. 114.00	1 P. B. X. Stations at \$6 6.00
EAST ISABEL FARMERS TELEPHONE COMPANY, ESMOND	York Exchange
24 miles F. P. & W. at \$12.... 288.00	26 phones at \$10 260.00
	PLEASANT LAKE TELEPHONE COMPANY, PLEASANT LAKE
	2 miles F. P. & W. at \$12 24.00
	2 miles I. W. at \$5 10.00
	BENSON & WELLS COUNTY TELEPHONE COMPANY, MADDOCK
	17½ miles F. P. & W. at \$12 .. 210.00
	½ mile I. W. at \$5 5.00
	North Telephone Company, Maddock
	23 miles F. P. & W. at \$12... 276.00
	ALBERT TELEPHONE COMPANY MADDOCK
	17 miles F. P. & W. at \$12 ... 204.00
	RICH VALLEY TELEPHONE COMPANY, ESMOND
	15 miles F. P. & W. at \$12.... 180.00
	1½ miles I. W. at \$5 8.00
	FARMERS RURAL TELEPHONE COMPANY, BRINSMADE
	43½ miles F. P. & W. at \$12 .. 522.00

THE SOUTHEAST TELEPHONE COMPANY, MADDOCK	WEST LINE TELEPHONE COMPANY, MADDOCK
3 miles F. P. & W. at \$12..... 36.00	18 miles F. P. & W. at \$12 ... 216.00
BRINSMADE BUTTE TELEPHONE COMPANY, BRINSMADE	BILLINGS COUNTY
14 miles F. P. & W. at \$12.... 168.00	FRYBURG FARMERS CO-OPERATIVE TELEPHONE COMPANY, FRYBURG
BRINSMADE TELEPHONE COMPANY, BRINSMADE	18 miles F. P. & W. at \$12.... 216.00
20 miles F. P. & W. at \$23 ... 460.00	4½ miles I. W. at \$5..... 23.00
20 miles I. W. at \$5 100.00	BRINSMADE Exchange
46 phones at \$10 460.00	14 phones at \$10 140.00
Harlow Exchange	Baker Exchange
14 phones at \$10 140.00	16 phones at \$10 160.00
OBERON TELEPHONE ASSOCIATION OBERON	Oberon Exchange
36 phones at \$10 360.00	36 phones at \$10 360.00
YORK & BUTTE FARMERS TELEPHONE COMPANY, YORK	PEKIN
25 miles F. P. & W. at \$12.... 300.00	1½ miles F. P. & W. at \$12 ... 18.00
SHEYENNE TELEPHONE COMPANY, PEKIN	7½ miles I. W. at \$5 38.00
36 phones at \$10 360.00	Warwick Exchange
BEAVER TELEPHONE COMPANY, LEEDS	36 phones at \$10 360.00
16 miles F. P. & W. at \$12 ... 192.00	BEAVER Exchange
STRASBURG TELEPHONE COMPANY ESMOND	LEEDS
1¼ mile F. P. & W. at \$12.... 15.00	16 miles F. P. & W. at \$12 ... 192.00
1¼ mile I. W. at \$5 6.00	STRASBURG Exchange
EAGLE VALLEY TELEPHONE COMPANY, ESMOND	ESMOND
8 miles F. P. & W. at \$12.... 96.00	WESTERN TELEPHONE ASSOCIATION, TOWNER
7 miles F. P. & W. at \$12 84.00	7 miles F. P. & W. at \$12 84.00
FARMERS NORMANIA TELEPHONE COMPANY, LEEDS	WESTERN Exchange
13 miles F. P. & W. at \$12 ... 156.00	FLORA TELEPHONE COMPANY, MADDOCK
FISH LAKE TELEPHONE COMPANY, MADDOCK	8 miles F. P. & W. at \$12..... 96.00
21 miles F. P. & W. at \$12... 252.00	IRVINE TELEPHONE COMPANY, MADDOCK
FLORA TELEPHONE COMPANY, MADDOCK	14 miles F. P. & W. at \$12.... 168.00
8 miles F. P. & W. at \$12..... 96.00	14 miles I. W. at \$5 70.00
YORK & KNOX FARMERS CO-OPERATIVE TELEPHONE CO, KNOX	HESPER-ESMOND TELEPHONE COMPANY, ESMOND
20 miles F. P. & W. at \$12... 240.00	3 miles F. P. & W. at \$12 ... 36.00
BIG FOUR TELEPHONE COMPANY, BRINSMADE	15 miles F. P. & W. at \$12 ... 180.00
3 miles F. P. & W. at \$12 ... 36.00	NORTH FORK TELEPHONE LINE, ESMOND
HESPER-ESMOND TELEPHONE COMPANY, ESMOND	21 miles F. P. & W. at \$12 ... 252.00
15 miles F. P. & W. at \$12 ... 180.00	15.18 miles F. P. & W. at \$23 349.00
NORTH FORK TELEPHONE LINE, ESMOND	81.7 miles I. W. at \$5 409.00
21 miles F. P. & W. at \$12 ... 252.00	135.5 miles F. P. & W. at \$60.. 8,180.00
	281.10 miles I. W. at \$5 1,406.00
	NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEBR.
	15.18 miles F. P. & W. at \$23 349.00
	81.7 miles I. W. at \$5 409.00
	135.5 miles F. P. & W. at \$60.. 8,180.00
	281.10 miles I. W. at \$5 1,406.00

49.40 miles C. W. at \$15	741.00	BURKE COUNTY	
Bottineau Exchange		INTERNATIONAL POWER COMPANY, PORTAL	
213 phones at \$13	2,769.00	Portal Exchange	
14 P. B. X. Stations at \$6	84.00	81 phones at \$10	810.00
Kramer Exchange			
19 phones at \$10	190.00	FOOTHILLS RURAL TELEPHONE COMPANY, LIGNITE	
Lansford Exchange			
68 phones at \$10	680.00	17 miles F. P. & W. at \$12	204.00
4 P. B. X. Stations at \$6	24.00	4½ miles I. W. at \$5	23.00
Omemee Exchange			
27 phones at \$10	270.00	FARMERS MUTUAL TELEPHONE COMPANY, POWERS LAKE	
Overly Exchange			
22 phones at \$10	220.00	210.00 miles F. P. & W. at \$23	2,047.00
Russell Exchange		41 miles I. W. at \$5	205.00
21 phones at \$10	210.00	NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEBR.	
Souris Exchange			
42 phones at \$10	420.00	52.15 miles F. P. & W. at \$68	3,285.00
Willow City Exchange		62.45 miles I. W. at \$5	312.00
64 phones at \$10	640.00	51.20 miles C. W. at \$15	768.00
1 P. B. X. Station at \$6	6.00	SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.	
LONE STAR RURAL TELEPHONE COMPANY, GLENBURN			
17½ miles F. P. & W. at \$12	210.00	.10 mile F. P. & W. at \$12	5.00
OVERLY FARMERS TELEPHONE COMPANY, OVERLY		27-100 mile I. W. at \$5	5.00
22 miles F. P. & W. at \$12	264.00	URBAN TELEPHONE COMPANY, KENMARE	
LOOP MUTUAL TELEPHONE COMPANY, SHERWOOD		Bowbells Exchange	
98 miles F. P. & W. at \$12	1,176.00	128 phones at \$13	1,664.00
22 miles I. W. at \$5	110.00	Coteau Exchange	
FARMERS MUTUAL TELEPHONE COMPANY, SOURIS		15 phones at \$10	150.00
292 miles F. P. & W. at \$12	3,504.00	GREAVES TELEPHONE COMPANY, KENMARE	
108 miles I. W. at \$5	540.00	119 miles F. P. & W. at \$23	2,787.00
Newbury Exchange		29 miles I. W. at \$5	145.00
12 phones at \$10	120.00	TRI-COUNTY TELEPHONE COMPANY, McGREGOR	
Landa Exchange		10 miles F. P. & W. at \$12	120.00
14 phones at \$10	140.00	FARMERS CO-OPERATIVE TELE- PHONE COMPANY, LARSON	
Carbury Exchange		76 miles F. P. & W. at \$12	912.00
4 phones at \$10	40.00	66 miles I. W. at \$5	330.00
BELMAR TELEPHONE COMPANY, WILLOW CITY		Larson Exchange	
6 miles F. P. & W. at \$12	72.00	20 phones at \$10	200.00
ECKMAN FARMERS TELEPHONE COMPANY, ECKMAN		LEWIS MUTUAL TELEPHONE COMPANY, NORMA	
13½ miles F. P. & W. at \$12	162.00	25 miles F. P. & W. at \$23	575.00
Eckman Exchange		9 miles I. W. at \$5	45.00
2 phones at \$10	20.00	FARMERS & MERCHANTS TELE- PHONE COMPANY, FLAXTON	
BOWMAN COUNTY		77.50 miles I. W. at \$5	388.00
MIDWAY STILLWATER FARMERS TELEPHONE COMPANY, MINERAL SPRINGS		128½ miles F. P. & W. at \$23	2,956.00
65 miles F. P. & W. at \$12	780.00	Flaxton Exchange	
15 miles I. W. at \$5	75.00	186 phones at \$13	2,418.00
Scranton Exchange		Lignite Exchange	
21 phones at \$10	210.00	40 phones at \$10	400.00
NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEBR.		166 phones at \$13	2,158.00
75.54 miles F. P. & W. at \$68	4,759.00	WOBURN RURAL TELEPHONE COMPANY, WOBURN	
21.09 miles I. W. at \$5	105.00	41½ miles F. P. & W. at \$12	498.00
87.22 miles C. W. at \$15	1,308.00	27.50 miles I. W. at \$5	138.00
Bowman Exchange			
143 phones at \$13	1,859.00	BURLEIGH COUNTY	
2 P. B. X. Stations at \$6	12.00		
RHAME LIGHT, PHONE & WATER COMPANY, RHAME		SIBLEY RURAL TELEPHONE COMPANY, MCKENZIE	
Rhame Exchange		43 miles F. P. & W. at \$12	516.00
35 phones at \$10	350.00	STERLING MUTUAL TELEPHONE COMPANY, STERLING	
		28½ miles F. P. & W. at \$12	842.00

FORT RICE RURAL TELEPHONE COMPANY, BISMARCK		CASS COUNTY	
10 1/2 miles F. P. & W. at \$12 ..	126.00	AMENIA TELEPHONE COMPANY, AMENIA	
11 miles I. W. at \$5	55.00	47 1/2 miles F. P. & W. at \$12 ..	570.00
PHILIP HARVEY, BISMARCK		47 1/2 miles I. W. at \$5	238.00
9 1/2 miles F. P. & W. at \$12 ..	114.00	Amenia Exchange	
RIVERDALE TELEPHONE COMPANY, WILTON		80 phones at \$10	800.00
24 1/2 miles F. P. & W. at \$12 ..	294.00	BUFFALO TELEPHONE EXCHANGE COMPANY, BUFFALO	
1 1/4 miles I. W. at \$5	6.00	100 miles F. P. & W. at \$23 ..	2,300.00
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.		160 miles I. W. at \$5	800.00
31.67 miles I. W. at \$5	159.00	Buffalo Exchange	
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO		45 phones at \$10	450.00
39 miles I. W. at \$5	195.00	Alice Exchange	
79 miles F. P. & W. at \$63 ..	4,977.00	18 phones at \$10	180.00
91 miles I. W. at \$5	455.00	MAX H. STREHLOW, KINDRED	
328 miles C. W. at \$15	4,920.00	Kindred Exchange	
Bismarck Exchange		21 phones at \$10	210.00
1365 phones at \$25	34,125.00	TOWER RURAL TELEPHONE COMPANY, TOWER CITY	
681 P. B. X. Stations at \$6	4,086.00	9 1/4 miles F. P. & W. at \$12 ..	111.00
NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.		7 1/4 miles I. W. at \$5	36.00
40.50 miles F. P. & W. at \$63 ..	2,552.00	HUNTER TELEPHONE COMPANY, HUNTER	
78.60 miles I. W. at \$5	393.00	175 miles F. P. & W. at \$23 ..	4,025.00
104 miles C. W. at \$15	1,560.00	185 miles I. W. at \$5	675.00
REGAN & ALTA TELEPHONE COMPANY, REGAN		Hunter Exchange	
75 miles F. P. & W. at \$12 ..	900.00	74 phones at \$10	740.00
STEWARTSDALE RURAL TELEPHONE COMPANY, BISMARCK		Gardner Exchange	
21 miles F. P. & W. at \$12 ..	252.00	20 phones at \$10	200.00
DRISCOLL TELEPHONE COMPANY, DRISCOLL		Grandin Exchange	
28 miles F. P. & W. at \$12 ..	336.00	21 phones at \$10	210.00
7 miles I. W. at \$5	35.00	TRAILL COUNTY TELEPHONE COMPANY, HILLSBORO	
WING MUTUAL TELEPHONE COMPANY, WING		14 miles F. P. & W. at \$23 ..	322.00
121 miles F. P. & W. at \$12 ..	1,452.00	WEST PRAIRIE TELEPHONE COMPANY, KINDRED	
6 miles I. W. at \$5	30.00	23 1/2 miles F. P. & W. at \$12 ..	282.00
NAUGHTON TELEPHONE COMPANY, BISMARCK		23 1/2 miles I. W. at \$5	118.00
24 miles F. P. & W. at \$12 ..	288.00	HENDRUM TELEPHONE COMPANY, HENDRUM, MINN.	
STERLING RURAL TELEPHONE COMPANY, STERLING		16 1/2 miles F. P. & W. at \$20 ..	330.00
29 miles F. P. & W. at \$12 ..	348.00	3 miles I. W. at \$5	15.00
5.5 miles I. W. at \$5	28.00	SOUTHERN RURAL TELEPHONE COMPANY, TOWER CITY	
1 phone at \$10	10.00	5 miles F. P. & W. at \$12 ..	60.00
SATHER STONE TELEPHONE COMPANY, BISMARCK		5 miles I. W. at \$5	25.00
7 1/2 miles F. P. & W. at \$12 ..	90.00	NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBRASKA	
GRASS LAKE RURAL TELEPHONE COMPANY, WILTON		22 3/4 miles F. P. & W. at \$28 ..	523.00
42.25 miles F. P. & W. at \$12 ..	507.00	56 3/4 miles I. W. at \$5	283.00
10.50 miles I. W. at \$5	98.00	189.65 miles F. P. & W. at \$63 ..	11,948.00
PERSIAN LAKE TELEPHONE COMPANY, BRADDOCK		280.15 miles I. W. at \$5	1,401.00
19.50 miles I. W. at \$5	98.00	1971.95 miles C. W. at \$15	29,579.00
BURNT CREEK RURAL TELEPHONE COMPANY, BISMARCK		Fargo Exchange	
5 miles F. P. & W. at \$12 ..	60.00	3562 phones at \$25	89,050.00
HIGHLAND TELEPHONE COMPANY, WILTON		1824 P. B. X. Stations at \$6	10,944.00
14 miles F. P. & W. at \$12 ..	168.00	91 phones at \$10	910.00
		5 P. B. X. Stations at \$6	30.00
		REED & RAYMOND TELEPHONE COMPANY, PROSPER	
		32 1/2 miles F. P. & W. at \$12 ..	390.00
		47 1/2 miles I. W. at \$5	238.00
		NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	
		196.5 miles F. P. & W. at \$28 ..	4,520.00
		214.5 miles I. W. at \$5	1,073.00
		99.75 miles F. P. & W. at \$63 ..	6,284.00

148.75 miles I. W. at \$5.....	744.00	GORDON FARMERS TELEPHONE COMPANY, LOMA	
378.5 miles C. W. at \$15.....	5,678.00	22 miles F. P. & W. at \$12 ... 246.00	
Casselton Exchange		LANGDON WATERLOO TELEPHONE COMPANY, LANGDON	
239 phones at \$13	3,107.00	16 miles F. P. & W. at \$12 ... 192.00	
19 P. B. X. Stations at \$6	114.00	FRIER RURAL TELEPHONE COMPANY, CALIO	
Erie Exchange		24 miles F. P. & W. at \$12 ... 288.00	
30 phones at \$10.....	300.00	24 miles I. W. at \$5	120.00
2 P. B. X. Stations at \$6	12.00	LANGDON TELEPHONE COMPANY, LANGDON	
Fargo Exchange		119½ miles F. P. & W. at \$20.. 2,390.00	
72 phones at \$10	720.00	174½ miles I. W. at \$5..... 873.00	
25 P. B. X. Stations at \$8	150.00	Langdon Exchange	
Page Exchange		190 phones at \$13	2,470.00
67 phones at \$10	670.00	ROSEHIL FARMERS TELEPHONE COMPANY, MUNICH	
5 P. B. X. Stations at \$6	30.00	60 miles F. P. & W. at \$12... 720.00	
NORTH RURAL TELEPHONE COMPANY, TOWER CITY		24 miles I. W. at \$5	120.00
19½ miles F. P. & W. at \$12 ..	234.00	WILD & PLAIN TELEPHONE COMPANY, OSNABROCK	
83 miles I. W. at \$5	415.00	7 miles F. P. & W. at \$12 84.00	
THE NOME TELEPHONE COMPANY, NOME		7 miles I. W. at \$5	35.00
2½ miles F. P. & W. at \$2 ...	30.00	HAMPDEN MUTUAL FARMERS TELEPHONE COMPANY, HAMPDEN	
WHEATLAND TELEPHONE EX- CHANGE, WHEATLAND		63½ miles F. P. & W. at \$12.. 763.00	
90 miles F. P. & W. at \$23 ..	2,070.00	WALHALLA TELEPHONE COMPANY, WALHALLA	
160 miles I. W. at \$5	800.00	14½ miles F. P. & W. at \$12.. 174.00	
Wheatland Exchange		8 miles I. W. at \$5	40.00
45 phones at \$10	450.00	FARMERS TELEPHONE COMPANY, STARKWEATHER	
LEONARD RURAL TELEPHONE COMPANY, LEONARD		16½ miles F. P. & W. at \$12.. 198.00	
55 miles F. P. & W. at \$12 ..	660.00	1.2 miles I. W. at \$5	5.00
MAPLETON TELEPHONE COMPANY, MAPLETON		FARMERS GRAIN & SHIPPING COMPANY, DEVILS LAKE	
60 miles F. P. & W. at \$12 ...	720.00	.30 mile F. P. & W. at \$12.... 5.00	
38 miles I. W. at \$5	190.00	NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.	
RIVER LINE TELEPHONE COMPANY, FARGO		78.40 miles F. P. & W. at \$63.. 4,939.00	
16 miles F. P. & W. at \$12 ..	192.00	94.6 miles I. W. at \$5	473.00
34 miles I. W. at \$5	170.00	200.2 miles C. W. at \$15	3,000.00
MORE & LIBERTY TELEPHONE COMPANY, ENDERLIN		WALES TELEPHONE COMPANY, WALES	
48 miles F. P. & W. at \$12....	576.00	9 miles F. P. & W. at \$12 108.00	
21 miles I. W. at \$5	105.00	9 miles I. W. at \$5	45.00
NEIGHBOR STATE TELEPHONE COMPANY, WALCOTT		CLYDE MUTUAL TELEPHONE COMPANY, CLYDE	
28 miles F. P. & W. at \$20.....	560.00	52 miles F. P. & W. at \$12 ... 624.00	
50 miles I. W. at \$5	250.00	28 miles I. W. at \$5	140.00
Hickson Exchange		Clyde Exchange	
75 phones at \$10	750.00	125 phones at \$13	1,625.00
CAVALIER COUNTY		THE EDINBURG & GARDNER TELE- PHONE COMPANY, EDINBURG	
WALES-MOSCOW CO-OPERATIVE TELEPHONE COMPANY, WALES		3 miles F. P. & W. at \$12 36.00	
23 miles F. P. & W. at \$12....	276.00	3 miles I. W. at \$5	15.00
23 miles I. W. at \$5	115.00	NORTON TELEPHONE COMPANY, LANKIN	
WALES MOWBRAY TELEPHONE COMPANY, WALES		32 miles F. P. & W. at \$23 ... 736.00	
44 miles F. P. & W. at \$12....	528.00	23 miles I. W. at \$5	115.00
83 miles I. W. at \$5	415.00	9.5 miles F. P. & W. at \$23 ... 219.00	
MINTO TELEPHONE COMPANY, WALES		9.5 miles I. W. at \$5	48.00
23 miles F. P. & W. at \$12..	276.00	Nekoma Exchange	
35 miles I. W. at \$5	175.00	19 phones at \$10	190.00
CENTRAL TELEPHONE COMPANY, WALES			
Wales Exchange			
18 phones at \$10	180.00		
THE LOMA TELEPHONE COMPANY, LOMA			
14 miles F. P. & W. at \$12 ...	168.00		
8 miles I. W. at \$5	40.00		

HOME TELEPHONE COMPANY, HANNAH	ELLENDALE FULLERTON TELE- PHONE COMPANY, ELLENDALE
121 1/4 miles F. P. & W. at \$23 2,800.00	31 miles F. P. & W. at \$12..... 372.00
164 1/4 miles I. W. at \$3 821.00	6 1/2 miles I. W. at \$5 33.00
17 miles F. P. & W. at \$23..... 391.00	ELLENDALE RURAL TELEPHONE COMPANY, ELLENDALE
95 1/2 miles I. W. at \$5 478.00	41 1/2 miles F. P. & W. at \$12 .. 498.00
6 miles C. W. at \$15 90.00	HECLA RURAL TELEPHONE COM- PANY, HECLA, S. D.
Hannah Exchange	10 miles F. P. & W. at \$12.... 120.00
50 phones at \$10 500.00	FULLERTON-KENT TELEPHONE COMPANY, FULLERTON
Sarles Exchange	26 miles F. P. & W. at \$12 ... 312.00
64 phones at \$10 640.00	HAMBLE CRETTE TELEPHONE COM- PANY, OAKES
Calvin Exchange	116 1/4 miles F. P. & W. at \$23... 2,874.00
36 phones at \$10 360.00	36 miles I. W. at \$5 180.00
Munich Exchange	LaMOURE & DICKEY COUNTY TELE- PHONE COMPANY, LaMOURE
23 phones at \$10 230.00	8 miles F. P. & W. at \$12 96.00
MONTROSE MUTUAL TELEPHONE COMPANY, MILTON	FINN TELEPHONE COMPANY, HEC- LA, S. D.
18 1/4 miles F. P. & W. at \$12... 219.00	20 miles F. P. & W. at \$12 ... 240.00
MILTON & OSNABROCK TELEPHONE COMPANY, MILTON	KEYSTONE TELEPHONE COMPANY, MONANG
108 miles F. P. & W. at \$20... 2,180.00	31 1/2 miles F. P. & W. at \$12... 378.00
22 miles I. W. at \$4 110.00	FORBES RURAL TELEPHONE COM- PANY, FORBES
Milton Exchange	54 miles F. P. & W. at \$12 ... 648.00
63 phones at \$10 630.00	FULLERTON TELEPHONE COM- PANY, FULERTON
Osnabrock Exchange	46 miles F. P. & W. at \$20 .. 920.00
40 phones at \$10 400.00	1 mile I. W. at \$5 5.00
DICKEY COUNTY	DIVIDE COUNTY
FARMERS UNION TELEPHONE COM- PANY, FREDONIA	CROSBY MUTUAL TELEPHONE COM- PANY, CROSBY
8 miles F. P. & W. at \$12..... 36.00	43 miles F. P. & W. at \$12 ... 516.00
LAKEVIEW FARMERS MUTUAL TEL- EPHONE COMPANY, BERLIN	37 miles I. W. at \$5 185.00
2 1/4 miles F. P. & W. at \$12 ... 30.00	SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.
SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.	1.5 miles I. W. at \$5 8.00
28.45 miles I. W. at \$5 142.00	NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.
SOCIAL TELEPHONE COMPANY, BRITTON, S. D.	58.50 miles F. P. & W. at \$23... 1,346.00
7 miles F. P. & W. at \$12 ... 84.00	90.20 miles I. W. at \$5 451.00
T. R. SHIMMIN TELEPHONE COM- PANY, FORBES	Ambrose Exchange
37 1/2 miles F. P. & W. at \$20 .. 750.00	61 phones at \$10 610.06
LUDDEN TELEPHONE COMPANY, DICKEY	1 P. B. X. Station at .6 6.00
36 1/2 miles F. P. & W. at \$12 .. 438.00	Crosby Exchange
THE VALLEY TELEPHONE COM- PANY LaMOURE	170 phones at \$13 2,210.00
9 1/2 miles F. P. & W. at \$12... 111.00	4 P. B. X. Stations at \$6 24.00
DAKOTA CENTRAL TELEPHONE COMPANY, ABERDEEN, S. D.	TRI-COUNTY TELEPHONE COM- PANY McGREGOR
9 1/2 miles F. P. & W. at \$23... 2,162.00	20 1/2 miles F. P. & W. at \$12.. 246.00
25 miles I. W. at \$5 125.00	12 1/2 miles I. W. at \$5 63.00
144 miles F. P. & W. at \$60.... 8,640.00	WILD ROSE MUTUAL TELEPHONE COMPANY, WILD ROSE
7 1/2 miles F. P. & W. at \$73.... 547.00	77 miles F. P. & w. a* \$23 ... 1,771.00
82 1/2 miles C. W. at \$10 .. 1,238.00	11 miles I. W. at \$5 55.00
Ellendale Exchange	2 miles F. P. & W. at \$60..... 120.00
274 phones at \$13 3,562.00	26 miles I. W. at \$5 130.00
Forbes Exchange	FILLMORE RURAL TELEPHONE COMPANY, FILLMORE
35 phones at \$10 350.00	22 miles F. P. & W. at \$12 ... 264.00
Monango Exchange	1/2 mile I. W. at \$5 5.00
35 phones at \$10 350.00	
Oakes Exchange	
258 phones at \$13 3,354.00	
ELLENDALE & SAVO TELEPHONE COMPANY, GUELPH	
21 1/4 miles F. P. & W. at \$12... 255.00	
DICKEY COUNTY MUTUAL TELE- PHONE COMPANY, WIRCH	
60 miles F. P. & W. at \$12.... 720.00	

DIVIDE COUNTY FARMERS TELEPHONE COMPANY, AMBROSE	PLEASANT VALLEY TELEPHONE COMPANY, NEW ROCKFORD
97 miles F. P. & W. at \$12 ... 1,164.00	6 miles F. P. & W. at \$12 72.00
NOONAN FARMERS TELEPHONE COMPANY, KERMIT	3 miles I. W. at \$5 15.00
55 miles F. P. & W. at \$20 ... 1,120.00	ROSEFIELD TELEPHONE COMPANY, NEW ROCKFORD
15 miles I. W. at \$5 75.00	11½ miles F. P. & W. at \$12 ... 135.00
Noonan Exchange	WEST SHORT LINE TELEPHONE COMPANY, NEW ROCKFORD
52 phones at \$10 520.00	16 miles F. P. & W. at \$12 ... 192.00
DIVIDE COUNTY RURAL TELEPHONE COMPANY, CROSBY	SHEYENNE RIVER TELEPHONE COMPANY, SHEYENNE
123½ miles F. P. & W. at \$12 ... 1,479.00	16 miles F. P. & W. at \$12 ... 192.00
DUNN COUNTY	
MISSISSIPPI CREEK TELEPHONE COMPANY, MANNING	SHEYENNE TELEPHONE EXCHANGE COMPANY, SHEYENNE
11 miles F. P. & W. at \$12 ... 132.00	Sheyenne Exchange
DUNN COUNTY TELEPHONE COMPANY, WERNER	37 phones at \$10 370.00
Halliday Exchange	NEW ROCKFORD NORTHWEST TELEPHONE COMPANY, NEW ROCKFORD
37 phones at \$10 370.00	24 miles F. P. & W. at \$12 ... 288.00
Werner Exchange	12 miles I. W. at \$10 120.00
28 phones at \$10 280.00	LONE TREE TELEPHONE COMPANY, SHEYENNE
Dunn Center Exchange	1½ miles F. P. & W. at \$12 ... 18.00
30 phones at \$10 300.00	EDEN TELEPHONE COMPANY, SHEYENNE
DAVIS BUTTE TELEPHONE COMPANY, DICKINSON	3 miles F. P. & W. at \$12 ... 36.00
1 mile F. P. & W. at \$12 ... 12.00	NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO
GOLDEN WEST TELEPHONE COMPANY, DODGE	3.5 miles F. P. & W. at \$63 ... 221.00
15 miles F. P. & W. at \$12 ... 180.00	8.5 miles I. W. at \$5 43.00
2 miles I. W. at \$5 10.00	NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	19.30 miles F. P. & W. at \$63 ... 1,216.00
28.5 miles F. P. & W. at \$63 ... 1,670.00	3.1 miles I. W. at \$5 16.00
22.5 miles I. W. at \$5 113.00	77.2 miles C. W. at \$15 ... 1,158.00
11½ miles C. W. at \$15 1,725.00	GREENFIELD TELEPHONE COMPANY, SHEYENNE
Killdeer Exchange	19 miles F. P. & W. at \$12 ... 228.00
78 phones at \$10 780.00	SUPERIOR TELEPHONE COMPANY, NEW ROCKFORD
4 P. B. X. Stations at \$6 ... 24.00	27 miles F. P. & W. at \$12 ... 324.00
LESTER M. MEADS, ZAP	NEW ROCKFORD, SHEYENNE, & EASTERN TELEPHONE COMPANY, NEW ROCKFORD
Dodge Exchange	55 miles F. P. & W. at \$12 ... 660.00
25 phones at \$10 250.00	44 miles I. W. at \$5 220.00
FARMERS CO-OPERATIVE TELEPHONE COMPANY, HALLIDAY	A. LINE TELEPHONE COMPANY, NEW ROCKFORD
31 miles F. P. & W. at \$12 ... 372.00	25 miles F. P. & W. at \$12 ... 288.00
5 miles I. W. at \$5 25.00	NEW ROCKFORD TELEPHONE EX-CHANGE, NEW ROCKFORD
THE PEOPLES TELEPHONE COMPANY, TAYLOR	370 phones at \$18 4,810.00
81½ miles F. P. & W. at \$23 ... 725.00	BREMEN TELEPHONE COMPANY, BREMEN
4½ miles I. W. at \$5 23.00	8 miles F. P. & W. at \$12 ... 96.00
SPRING CREEK TELEPHONE COMPANY, DICKINSON	FARMERS MUTUAL TELEPHONE COMPANY, BARLOW
16½ miles F. P. & W. at \$12 ... 198.00	19 miles F. P. & W. at \$23 ... 437.00
CROOKED CREEK FARMERS TELEPHONE COMPANY, MANNING	SHEYENNE TELEPHONE COMPANY, PEKIN
18 miles F. P. & W. at \$12 ... 216.00	52 miles F. P. & W. at \$20 ... 1,040.00
FARMERS TELEPHONE COMPANY, SOUTHHEART	28 miles I. W. at \$5 140.00
44 miles F. P. & W. at \$12 ... 528.00	
EDDY COUNTY	
DIVIDE TELEPHONE COMPANY, SHEYENNE	
11 miles F. P. & W. at \$12 ... 132.00	

NORTHWEST TELEPHONE COMPANY, SHEYENNE		FOSTER COUNTY
11½ miles F. P. & W. at \$12..	188.00	LAKESHORE TELEPHONE COMPANY, CARRINGTON
SHEYENNE & WESTERN TELEPHONE COMPANY, SHEYENNE		5 miles F. P. & W. at \$12 ... 60.00
6 miles F. P. & W. at \$12....	72.00	3 miles I. W. at \$5 15.00
EDDY WESTERN TELEPHONE COMPANY, NEW ROCKFORD		NORTHEAST TELEPHONE COMPANY, CARRINGTON
16 miles F. P. & W. at \$12 ...	192.00	17½ miles F. P. & W. at \$12 ... 210.00
McHENRY TELEPHONE COMPANY, McHENRY		HAVEN TELEPHONE COMPANY, BORDULAC
36 miles F. P. & W. at :12 ...	432.00	44 miles F. P. & W. at \$20 ... 880.00
EMMONS COUNTY		30 miles I. W. at \$5 150.00
HAGUE FARMERS TELEPHONE COMPANY, HAGUE		KELLY CREEK TELEPHONE COMPANY, BORDULAC
60 miles F. P. & W. at \$12	720.00	32½ miles F. P. & W. at \$12.. 390.00
EMMONS COUNTY TELEPHONE COMPANY, TEMVIK		17½ miles I. W. at \$5 88.00
180 miles F. P. & W. at '0 ...	2,600.00	MELVILLE RURAL TELEPHONE COMPANY, BORDULAC
30 miles I. W. at \$5	150.00	14 miles F. P. & W. at \$12.... 168.00
ST. ALOYSIUS TELEPHONE COMPANY, HAGUE		14 miles I. W. at \$5 70.00
51½ miles F. P. & W. at \$12 ...	618.00	NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO
11 miles I. W. at \$5	55.00	10 miles F. P. & W. at \$23.... 230.00
NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.		21 miles I. W. at \$5 105.00
31 miles F. P. & W. at \$73....	2,263.00	41.5 miles F. P. & W. at \$63 .. 2,615.00
31 miles C. W. at \$15	465.00	52.5 miles I. W. at \$5..... 268.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO		100 miles C. W. at *15 1,500.00
17 miles F. P. & W. at \$63 ..	1,071.00	Carrington Exchange
OVERLAND TELEPHONE COMPANY, WESTFIELD		325 phones at \$13 4,225.00
147 miles F. P. & W. at \$20..	2,940.00	28 P. B. X. Stations at \$6
110 miles I. W. at \$5	550.00	168.00
BRADDOCK TELEPHONE COMPANY, BRADDOCK		NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.
43 miles F. P. & W. at \$20....	860.00	48.25 miles F. P. & W. at \$23.. 1,110.00
Braddock Exchange		23.75 miles I. W. at \$5 119.00
21 phones at \$10	210.00	29.30 miles F. P. & C. W. at \$73 2,139.00
DAKOTA CENTRAL TELEPHONE COMPANY, ABERDEEN, S. D.		67.90 miles C. W. at \$15..... 1,019.00
2 miles F. P. & W. at \$20 ...	40.00	18 miles I. W. at \$5
70¾ miles F. P. & W. at \$60... Hague Exchange	4,245.00	90.00
8 phones at \$10	80.00	HAWKS NEST TELEPHONE COMPANY, CARRINGTON
Hazelton Exchange		7½ milcs F. P. & W. at \$12 90.00
60 phones at \$10	600.00	McKINLEY TELEPHONE COMPANY, KENSAL
148 phones at \$13	1,924.00	9½ miles F. P. & W. at \$12.. 114.00
37 phones at \$10	370.00	FARMERS MUTUAL TELEPHONE COMPANY, BARLOW
PERSIAN LAKE TELEPHONE COM- PANY, BRADDOCK		50 miles F. P. & W. at \$23.... 1,115.00
7½ miles F. P. & W. at \$12....	90.00	115 phones at \$13
7 miles I. W. at \$5	35.00	1,495.00
BRADDOCK KINTYRE TELEPHONE COMPANY, BRADDOCK		McHENRY TELEPHONE COMPANY McHENRY
24 miles F. P. & W. at \$12	288.00	113 milts F. P. & W. at \$20 ... 2,260.00
1 phone at \$10	10.00	17 miles I. W. at \$5
KINTYRE SCANDIA TELEPHONE COMPANY, KINTYRE		85.00
17¼ miles F. P. & W. at \$12..	207.00	THE CENTRAL NORTH DAKOTA CO- OPERATIVE TELEPHONE CO., DAZEY
		4¾ miles F. P. & W. at \$20.. 95.00
		2½ miles I. W. at \$5 13.00
		WOODWARD FARMERS TELEPHONE COMPANY, CATHAY
		2 miles F. P. & W. at \$12.... 24.00
		PIPESTEM TELEPHONE COMPANY, CARRINGTON
		8 miles F. P. & W. at \$12 96.00
		ESTABROOK TELEPHONE COMPANY, CARRINGTON
		15 miles F. P. & W. at \$12 ... 180.00
		1¼ miles I. W. at \$5 6.00

GOLDEN VALLEY COUNTY NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	Grand Forks Exchange
19 miles F. P. & W. at \$63 1,197.00	1631 phones at \$25 40,775.00
19 miles I. W. at \$5 95.00	408 P. B. X. Stations at \$6 2,418.00
38 miles C. W. at \$15 570.00	
GOLDEN VALLEY TELEPHONE COMPANY, BEACH	RED RIVER VALLEY TELEPHONE COMPANY, NORTHWOOD
183 miles F. P. & W. at \$20 .. 3,660.00	296 miles F. P. & W. at \$23.... 6,808.00
97 miles I. W. at \$5 485.00	280 miles I. W. at \$5 1,400.00
4½ miles F. P. & W. at \$60.. 270.00	Northwood Exchange
29½ miles I. W. at \$5 148.00	154 phones at \$13 1,802.00
Beach Exchange	Reynolds Exchange
300 phones at \$13 3,900.00	68 phones at \$10 680.00
Sentinel Butte Exchange	Thompson Exchange
48 phones at \$10 480.00	42 phones at \$10 420.00
Golva Exchange	
29 phones at \$10 290.00	
LOWRY VALLEY TELEPHONE COMPANY, GOLVA	TRI-COUNTY TELEPHONE COMPANY, PETERSBURG
11 miles F. P. & W. at \$12 ... 132.00	98 miles F. P. & W. at \$23.... 2,254.00
4 miles I. W. at \$5 20.00	98 miles I. W. at \$5 490.00
GOMER TELEPHONE COMPANY, SENTINEL BUTTE	Niagara Exchange
18½ miles F. P. & W. at \$12... 162.00	7 phones at \$10 70.00
2 miles I. W. at \$5 0.00	Orr Exchange
BEAVER VALLEY TELEPHONE COMPANY, CARLYLE, MONT	7 phones at \$10 70.00
13 miles F. P. & W. at \$12 ... 156.00	McCanna Exchange
	8 phones at \$10 80.00
GRAND FORKS COUNTY	Grand Forks Exchange
SPRING VALLEY TELEPHONE COMPANY, LARIMORE	1631 phones at \$25 40,775.00
11½ miles F. P. & W. at \$12 ... 138.00	764 P. B. X. Stations at \$6.... 4,584.00
GRAND FORKS & BRENNA RURAL TELEPHONE COMPANY, GRAND FORKS	Larimore Exchange
34½ miles F. P. & W. at \$12.. 414.00	208 phones at \$13 2,704.00
34½ miles I. W. at \$5 30.00	13 P. B. X. Stations at \$6.... 78.00
34½ miles I. W. at \$5 178.00	
ELM GROVE RURAL TELEPHONE COMPANY, LARIMORE	NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO
4 miles F. P. & W. at \$12.... 48.00	49 miles F. P. & W. at \$63.... 3,087.00
6 miles I. W. at \$5..... 30.00	40 miles F. P. & C. W. at \$73.. 2,920.00
THE TURTLE RIVER TELEPHONE COMPANY, GILBY	239 miles C. W. at \$15..... 3,585.00
36 miles F. P. & W. at \$20... 720.00	
36 miles I. W. at \$5 180.00	LARIMORE & MORAINE TELEPHONE COMPANY, LARIMORE
HEGTON RURAL TELEPHONE COMPANY, ARVILLA	17 miles F. P. & W. at \$12.... 204.00
14 miles F. P. & W. at \$12.... 168.00	AVON PLEASANT VIEW TELEPHONE COMPANY, NORTHWOOD
JOHNSTOWN RURAL TELEPHONE COMPANY, JOHNSTOWN	42¾ miles F. P. & W. at \$12.. 513.00
15½ miles F. P. & W. at \$12.. 186.00	19½ miles I. W. at \$5 96.00
15½ miles I. W. at \$5..... 78.00	FARMERS RURAL TELEPHONE COMPANY, FOREST RIVER
FARMERS RURAL TELEPHONE COMPANY, LARIMORE	7 miles F. P. & W. at \$12.... 81.00
10 miles F. P. & W. at \$12.... 120.00	ELK VALLEY FARMERS TELEPHONE COMPANY, LARIMORE
EMERADO RURAL TELEPHONE COMPANY, EMERADO	8½ miles F. P. & W. at \$12.... 102.00
33 miles F. P. & W. at \$20.... 660.00	SHARON RURAL TELEPHONE COMPANY, SHARON
33 miles I. W. at \$5 165.00	2 miles F. P. & W. at \$12.... 24.00
30 miles F. P. & W. at \$23.... 690.00	J. C. WILLIAMS, McCANNA
30 miles I. W. at \$5..... 150.00	10½ miles F. P. & W. at \$12.... 126.00
THE TRI-STATE TELEPHONE AND MINN.	14 miles I. W. at \$5 70.00
63 miles F. P. & W. at \$63.... 3,969.00	ELK VALLEY FARMING COMPANY, LARIMORE
185 miles I. W. at \$5 675.00	8½ miles F. P. & W. at \$12.... 99.00
	OJATA RURAL TELEPHONE COMPANY, EMERADO
	3 miles F. P. & W. at \$12 36.00
	25 miles I. W. at \$5 125.00
	M. G. GOTZIAN, INKSTER
	55½ miles F. P. & W. at \$20... 1,103.00
	40.75 miles I. W. at \$5 204.00
	55 phones at \$10 550.00

GILBY	TELEPHONE	EXCHANGE,	HETTINGER COUNTY	
GILBY				
24 phones at \$10	250.00		ODESSA TELEPHONE COMPANY, MOTT	
			25 miles F. P. & W. at \$12.... 300.00	
GRANT COUNTY			FARMERS INDEPENDENT TELE- PHONE COMPANY, REGENT	
NORTH DAKOTA INDEPENDENT TEL- EPHONE COMPANY, FARGO			41 1/4 miles F. P. & W. at \$12.... 495.00	
86 miles F. P. & W. at \$63	5,418.00		9 3/4 miles I. W. at \$5	48.00
49 miles I. W. at \$5	245.00		CAMPBELL RURAL TELEPHONE COMPANY, WILLA	
116 miles C. W. at \$15	1,740.00		12 miles F. P. & W. at \$12.... 144.00	
Elgin Exchange			12 miles I. W. at \$5	60.00
63 phones at \$10	630.00		CANNON BALL RURAL TELEPHONE COMPANY, NEW ENGLAND	
3 P. B. X. Stations at \$6	18.00		16 miles F. P. & W. at \$12 ... 192.00	
BRISBANE LARK FARMERS TELE- PHONE COMPANY, RALEIGH			4 miles I. W. at \$5	20.00
33 miles F. P. & W. at \$12 ...	396.00		TEEPEE BUTTE TELEPHONE COM- PANY, HAVELOCK	
14 miles I. W. at \$5	70.00		39 miles F. P. & W. at \$20.... 780.00	
NEW LEIPZIG TELEPHONE COM- PANY, NEW LEIPZIG			24 3/4 miles I. W. at \$5	124.00
New Leipzig Exchange			ALDEN FARMERS TELEPHONE COM- PANY REGENT	
52 phones at \$10	520.00		17 miles F. P. & W. at \$12.... 204.00	
			DEUTCH UNG. TELEPHONE COM- PANY, LEFOR	
GRIGGS COUNTY			2 miles F. P. & W. at \$12..... 24.00	
ROMNESS MUTUAL TELEPHONE COMPANY, COOPERSTOWN			2 miles I. W. at \$5..... 10.00	
28 miles F. P. & W. at \$12....	336.00		FARMERS MUTUAL TELEPHONE COMPANY, BENTLEY	
6 miles I. W. at \$5	30.00		14 1/2 miles F. P. & W. at \$12... 174.00	
GRIGGS COUNTY FARMERS CO-OP. TELEPHONE CO., COOPERSTOWN			NORTH DAKOTA INDEPENDENT TEL- COMPANY, FARGO	
66 3/4 miles F. P. & W. at \$12 ...	798.00		63 miles F. P. & W. at \$63.... 3,969.00	
RED RIVER VALLEY TELEPHONE COMPANY, NORTHWOOD			27 miles I. W. at \$5	135.00
8 miles F. P. & W. at \$23	184.00		107 miles C. W. at \$15..... 1,605.00	
STEELE & GRIGGS COUNTY FARM- ERS IND. TELEPHONE CO. FINLEY			Mott Exchange	
4 miles F. P. & W. at \$12	48.00		154 phones at \$13	2,002.00
THE CENTRAL NORTH DAKOTA CO- OPERATIVE TELEPHONE CO., DAZEY			13 P. B. X. Stations at \$6	78.00
150 1/4 miles F. P. & W. at \$20..	3,015.00		New England Exchange	
94 3/4 miles I. W. at \$5.....	473.00		121 phones at \$13	1,573.00
Hannaford Exchange			7 P. B. X. Stations at \$6	42.00
69 phones at \$10	690.00		Regent Exchange	
Sutton Exchange			51 phones at \$10	510.00
19 phones at \$10.....	190.00		3 P. B. X. Stations at \$6	18.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO			NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.	
7 miles F. P. & W. at \$23 ...	161.00		12 miles F. P. & I. W. at \$63... 756.00	
4.5 miles I. W. at \$5	23.00		7 miles F. P. & C. W. at \$70.... 490.00	
NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.			19 miles C. W. at \$15..... 285.00	
1 mile F. P. & W. at \$23.....	23.00		STREHLLOW FARMERS TELEPHONE COMPANY, De SART	
15.35 miles F. P. & C. W. at \$73	1,121.00		28 miles F. P. & W. at \$12 ... 336.00	
46.05 miles C. W. at \$15.....	691.00		12 miles I. W. at \$5	60.00
GRIGGS COUNTY TELEPHONE COM- PANY, COOPERSTOWN			UNION TELEPHONE COMPANY OF NEW ENGLAND, HAVELOCK	
199 1/2 miles F. P. & W. at \$23..	4,589.00		32 miles F. P. & W. at \$12 ... 384.00	
202 miles I. W. at \$5	1,010.00		9 miles I. W. at \$5	45.00
Cooperstown Exchange			RAINY BUTTE RURAL TELEPHONE COMPANY, NEW ENGLAND	
184 phones at \$13	2,392.00		3 miles F. P. & W. at \$12..... 36.00	
24 P. B. X. Stations at \$6....	144.00		3 miles I. W. at \$5	15.00
Binford Exchange			CEDAR CREEK TELEPHONE COM- PANY, REEDER	
45 phones at \$10	450.00		11 miles F. P. & W. at \$12.... 132.00	
1 P. B. X. Station at \$6	6.00		WRIGHT TELEPHONE COMPANY, MOTT	
SHARON RURAL TELEPHONE COM- PANY, SHARON			10 miles F. P. & W. at \$12 120.00	
24 miles F. P. & W. at \$12 ...	288.00		5 miles I. W. at \$5	25.00
6 miles I. W. at \$5	30.00			

NEW ENGLAND RURAL TELEPHONE COMPANY, NEW ENGLAND	GRAND RAPIDS FARM LINE, LA MOURE
7 miles F. P. & W. at \$12..... 84.00	4 miles F. P. & W. at \$12..... 48.00
14 miles I. W. at \$5 70.00	FARMERS UNION TELEPHONE COMPANY, FREDONIA
KUNZE-CLARK TELEPHONE COMPANY, NEW ENGLAND	1½ miles F. P. & W. at \$12 ... 18.00
14 miles F. P. & W. at \$12..... 168.00	LAKEVIEW FARMERS MUTUAL TELEPHONE COMPANY, BERLIN
KIDDER COUNTY	79 miles F. P. & W. at \$12.... 948.00
TUTTLE TELEPHONE COMPANY, TUTTLE	5 miles I. W. at \$5 25.00
50 miles F. P. & W. at \$28.... 1,150.00	NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.
Tuttle Exchange	37.80 miles F. P. & W. at \$23... 869.00
18 phones at \$10 180.00	25.25 miles I. W. at \$5 126.00
WOODLAWN V. SIBLEY TELEPHONE COMPANY, DAWSON	62.40 miles F. P. & W. at \$63... 3,931.00
14 miles F. P. & W. at \$12..... 168.00	101.5 miles I. W. at \$5 508.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	130.6 miles C. W. at \$15 1,959.00
28.5 miles F. P. & W. at \$68.... 1,796.00	Adrian Exchange
31.5 miles I. W. at \$5 158.00	10 phones at \$10 100.00
181 miles C. W. at \$15 2,715.00	Dickey Exchange
Dawson Exchange	27 phones at \$10 270.00
26 phones at \$10 260.00	Marion Exchange
1 P. B. X. Station at \$6 6.00	45 phones at \$10 450.00
Steele Exchange	3 P. B. X. Stations at \$6 18.00
97 phones at \$10 970.00	SWEDE TOWNSHIP TELEPHONE CO., KULM
7 P. B. X Stations at \$6 42.00	60 miles F. P. & W. at \$12 ... 720.00
NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.	SHERIDAN RURAL TELEPHONE CO., MARION
30.1 miles F. P. & W. at \$68.... 1,896.00	7 miles F. P. & W. at \$12 84.00
30.1 miles I. W. at \$5 151.00	LITCHVILLE RURAL TELEPHONE COMPANY, LITCHVILLE
60.2 miles C. W. at \$15 903.00	49¾ miles F. P. & W. at ..20.. 995.00
PETTIBONE TELEPHONE COMPANY, PETTIBONE	73¼ miles I. W. at \$5 387.00
Pettibone Exchange	TRAIL VALLEY TELEPHONE CO., LA MOURE
13 phones at \$10 130.00	9 miles F. P. & W. at \$12 108.00
LONG LAKE RURAL TELEPHONE COMPANY, STEELE	POMONA VALLEY TELEPHONE CO., EDGELEY
23 miles F. P. & W. at \$12.... 276.00	187 miles F. P. & W. at \$20.... 3,740.00
TRI-OWNSHIP TELEPHONE COMPANY, STEELE	90 miles I. W. at \$5 450.00
20½ miles F. P. & W. at \$12... 246.00	48 miles F. P. & W. at \$23... 1,104.00
9 miles I. W. at \$5 45.00	22 miles I. W. at \$5 110.00
FARMERS TELEPHONE COMPANY, DAWSON	Edgeley Exchange
35 miles F. P. & W. at \$12 420.00	192 phones at \$13 2,496.00
KIDDER COUNTY	30 phones at \$10 300.00
MANNING INDEPENDENT TELE- PHONE COMPANY, STEELE	Alfred Exchange
29 miles F. P. & W. at \$12 ... 348.00	9 phones at \$10 90.00
PERSIAN LAKE TELEPHONE COMPANY, BRADDOCK	DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.
22 miles F. P. & W. at \$12.... 264.00	7 miles F. P. & W. at \$23.... 161.00
3½ miles I. W. at \$5 18.00	2 miles I. W. at \$5 10.00
DRISCOLL TELEPHONE COMPANY, DRISCOLL	48¾ miles I. W. at \$5 244.00
1½ miles F. P. & W. at \$12..... 18.00	61¾ miles F. P. & C. W. at \$70 4,323.00
STEELE RURAL TELEPHONE COMPANY, STEELE	63¾ miles C. W. at \$15 949.00
10½ miles F. P. & W. at \$12 ... 126.00	Kulm Exchange
La MOURE COUNTY	67 phones at \$10 670.00
KULM ECHO TELEPHONE COMPANY, KULM	LaMoure Exchange
12 miles F. P. & W. at \$12 144.00	231 phones at \$13.00 3,003.00
PEARL LAKE GLADSTONE TELE- PHONE CO., LITCHVILLE	PEARL LAKE GLADSTONE TELE- PHONE CO., LITCHVILLE
75 miles F. P. & W. at \$20.... 1,500.00	75 miles F. P. & W. at \$20.... 1,500.00
43 miles I. W. at \$5 215.00	43 miles I. W. at \$5 215.00
LAKEVIEW NO. 1 TELEPHONE CO., MARION	LAKEVIEW NO. 1 TELEPHONE CO., MARION
1.3 miles F. P. & W. at \$12.... 16.00	1.3 miles F. P. & W. at \$12.... 16.00
VERONA FARMERS TELEPHONE CO., VERONA	VERONA FARMERS TELEPHONE CO., VERONA
20 miles F. P. & W. at \$12... 240.0	20 miles F. P. & W. at \$12... 240.0
26 miles I. W. at \$5 130.00	26 miles I. W. at \$5 130.00

INDEPENDENCE TELEPHONE CO., INDEPENDENCE	EGG CREEK FARMERS TELEPHONE CO., GRANVILLE
12 miles F. P. & W. at \$12 ... 144.00	8½ miles F. P. & W. at \$12.... 102.00
LaMOURE AND DICKEY COUNTY TELEPHONE CO., LaMOURE	BLOOMING VALLEY TELEPHONE CO., ANAMOOSE
12½ miles F. P. & W. at \$12... 150.00	3¾ miles F. P. & W. at \$12.... 45.00
KATHRYN-KIDVILLE CO., KATHRYN	RURAL TELEPHONE COMPANY NO. 9, BARTON
6½ miles F. P. & W. at \$12.... 78.00	9¾ miles F. P. & W. at \$12.. 111.00
LOGAN COUNTY	
BURNSTAD HARDWARE & IMPLE- MENT CO., BURNSTAD	ANTELOPE LAKE FARMERS TELE- PHONE CO., ANAMOOSE
¼ miles I. W. at \$5 5.00	5 miles F. P. & W. at \$12 60.00
ST. ALOYSIUS TELEPHONE CO., HAGUE	ANAMOOSE GEORGETOWN TELE- PHONE CO., ANAMOOSE
¼ mile F. P. & W. at \$12.... 5.00	7 miles F. P. & W. at \$12 84.00
NORTH DAKOTA INDEPENDENT TEL- EPHONE CO., FARGO	ROBERTSON BUTTE TELEPHONE CO., ANAMOOSE
10 miles F. P. & W. at \$63 ... 630.00	2 miles F. P. & W. at \$12 24.00
POMANA VALLEY TELEPHONE CO., EDGELEY	2 miles I. W. at \$5 10.00
94 miles F. P. & W. at \$20 1,880.00	TRI-COUNTY TELEPHONE CO., VOL- TAIRE
74 miles I. W. at \$5 370.00	106 miles F. P. & W. at \$23.... 2,438.00
5½ miles F. P. & W. at \$23... 127.00	64 miles I. W. at \$5 320.00
10 miles I. W. at \$5 50.00	THE FARMERS TELEPHONE CO., GARDENA
Gackle Exchange	18 miles F. P. & W. at \$12 216.00
41 phones at \$10 410.00	FIRST FARMERS TELEPHONE CO., DEERING
NAPOLEON TELEPHONE CO., NAPO- LEON	½ mile F. P. & W. at \$12 6.00
7 miles F. P. & W. at \$20 140.00	SOO TELEPHONE LINES, MINNEAP- OLIS, M.....
16½ miles I. W. at \$5 83.00	.75 mile I. W. at \$5..... 5.00
24 miles F. P. & W. at \$23... 552.00	NORTH DAKOTA INDEPENDENT TEL- EPHONE CO., FARGO
Napoleon Exchange	1.5 miles F. P. & W. at \$63.... 96.00
60 phones at \$10 600.00	1.5 miles I. W. at \$5 8.00
Burnstad Exchange	3 miles C. W. at \$15 45.00
6 phones at \$10 60.00	NORTHWESTERN TELEPHONE EX- CHANGE, CO., OMAHA, NEB.
DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.	165 miles F. P. & W. at \$23 ... 3,795.00
27 miles F. P. & W. at \$60... 1,620.00	67.5 miles I. W. at \$5 338.00
MCHENRY COUNTY	
BALFOUR FARMERS TELEPHONE CO., BALFOUR	115.70 miles F. P. & W. at \$60 6,942.00
36 miles F. P. & W. at \$12.... 432.00	284.85 miles I. W. at \$5..... 1,424.00
ODINE FARMERS TELEPHONE CO., BALFOUR	233 miles C. W. at \$15 3,496.00
12 miles F. P. & W. at \$12 144.00	Anamoose Exchange
6 miles I. W. at \$5 30.00	113 phones at \$13 1,469.00
NORTH PRAIRIE TELEPHONE CO., VELVA	8 P. B. X Stations at \$6..... 48.00
14 miles F. P. & W. at \$12 ... 168.00	Balfour Exchange
KOTTKE VALLEY TELEPHONE CO., GRANVILLE	66 phones at \$10 660.00
14 miles F. P. & W. at \$12.... 168.00	2 P. B. X. Stations at \$6 12.00
6 miles I. W. at \$5 30.00	Deering Exchange
FARMERS CO-OPERATIVE TELE- PHONE CO., BERGEN	20 phones at \$10 200.00
50¾ miles F. P. & W. at \$12... 609.00	Denbigh Exchange
ROUND LAKE TELEPHONE CO., AN- AMOOSE	11 phones at \$10 110.00
7¾ miles F. P. & W. at \$12.... 93.00	Drake Exchange
3¾ miles I. W. at \$5 19.00	77 phones at \$10 770.00
NORTHERN VALEY TELEPHONE CO., BALFOUR	1 P. B. X. Station at \$6 6.00
19 miles F. P. & W. at \$12 228.00	Kief Exchange
3 miles I. W. at \$5 15.00	20 phones at \$10 200.00
FARMERS TELEPHONE COMPANY, GRANVILLE	159 phones at \$13 2,067.00
	6 P. B. X. Stations at \$6 36.00
	76 phones at \$10 760.00
	2 P. B. X. Stations at \$6..... 12.00
	26 miles F. P. & W. at \$12 312.00
	11 miles I. W. at \$5..... 55.00

GEORGETOWN & LINCOLN TELEPHONE CO., ANAMOOSE	JOHN E. HETZLER, DANZIG
2 miles F. P. & W. at \$12..... 24.00	Danzig Exchange
10 miles I. W. at \$5 50.00	10 phones at \$10 100.00
ANAMOOSE ROSENFIELD TELEPHONE CO., ANAMOOSE	SOO TELEPHONE LINES, MINNEAPOLIS, MINN.
9 miles F. P. & W. at \$12..... 108.00	.75 miles I. W. at \$5 5.00
18 miles I. W. at \$5 90.00	FARMERS UNION TELEPHONE CO., FREDONIA
BERWICK FARMERS TELEPHONE CO., BERWICK	76 miles F. P. & W. at \$12 912.00
1 mile F. P. & W. at \$12..... 12.00	ST. ALOYSIUS TELEPHONE CO., HAGUE
LONE STAR RURAL TELEPHONE CO., GLENBURN	1 1/4 mile F. P. & W. at \$12 15.00
13 miles F. P. & W. at \$12 156.00	T. R. SHIMMIN, FORBES
5 1/2 miles I. W. at \$5 28.00	62 1/2 miles F. P. & W. at \$20.... 1,250.00
KEYSTONE MUTUAL TELEPHONE CO., VELVA	NAPOLEON TELEPHONE CO. NAPOLEON
11 1/2 miles F. P. & W. at \$12.. 141.00	2 miles F. P. & W. at \$20 40.00
BALFOUR SOUTHEASTERN TELEPHONE CO., BALFOUR	Wishek Exchange
10 miles F. P. & W. at \$12 ... 120.00	49 phones at \$10 490.00
10 miles I. W. at \$5 50.00	DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.
LITTLE DEEP TELEPHONE CO., DEERING	45 1/2 miles F. P. & W. at \$60... 2,745.00
35 miles F. P. & W. at \$12.... 420.00	Ashley Exchange
7 miles I. W. at \$5 35.00	113 phones at \$10 1,130.00
ANAMOOSE SCHILLER TELEPHONE CO., ANAMOOSE	Venturia Exchange
25 miles F. P. & W. at \$12..... 300.00	9 phones at \$10 90.00
WINTERING RIVER TELEPHONE CO., BALFOUR	Zeeland Exchange
15 miles F. P. & W. at \$12..... 180.00	42 phones at \$10 420.00
SALINE TELEPHONE & TRADING CO., GRANVILLE	
10 miles F. P. & W. at \$12 ... 120.00	MCKENZIE COUNTY
8 miles I. W. at \$5 40.00	
SHORT LINE TELEPHONE CO., BALFOUR	ELK CHARBON TELEPHONE CO., CHARBONNEAU
7 miles F. P. & W. at \$12..... 84.00	28 miles F. P. & W. at \$12 336.00
BANTRY TELEPHONE COMPANY, BANTRY	7 miles I. W. at \$5 35.00
69 3/4 miles F. P. & W. at \$23.... 1,604.00	FARMERS TELEPHONE CO., ARNE-GARD
10 miles I. W. at \$5..... 50.00	83 miles F. P. & W. at \$12.... 996.00
KIEF STRASBURG TELEPHONE CO., KIEF	28 miles I. W. at \$5 140.00
1 1/2 mile F. P. & W. at \$12..... 18.00	31 phones at \$10 310.00
WESTERN TELEPHONE ASSOCIATION, TOWNER	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
25 miles F. P. & W. at \$12..... 300.00	61 miles F. P. & W. at \$60.... 3,660.00
12.5 miles I. W. at \$5 63.00	24 miles I. W. at \$5 120.00
Towner Exchange	Watford Exchange
125 phones at \$13 1,625.00	59 phones at \$10 590.00
Berwick Exchange	78 phones at \$10 780.00
20 phones at \$10 200.00	1 P. B. X. Station at \$6 6.00
ECKMAN TELEPHONE CO., ECKMAN	ALEXANDER RURAL TELEPHONE CO., ALEXANDER
19 miles F. P. & W. at \$12 228.00	105 miles F. P. & W. at \$23 ... 2,415.00
PROGRESSIVE FARMERS TELEPHONE COMPANY, VELVA	63 miles I. W. at \$5 315.00
44 miles F. P. & W. at \$12..... 528.00	
McINTOSH COUNTY	McLEAN COUNTY
WM. BAUER, LEHR Lehr Exchange	MISSOURI RIVER TELEPHONE CO., UNDERWOOD
34 phones at \$10 340.00	45 miles F. P. & W. at \$20 900.00
FARMERS MUTUAL TELEPHONE AS- SOCIATION, WILTON	McLEAN COUNTY FARMERS TELE- PHONE ASSOCIATION TURTLE LAKE
	49 miles F. P. & W. at \$12 588.00
	57 miles I. W. at \$5 285.00
	20 miles F. P. & W. at \$12 240.00

SOUTH TELEPHONE CO., UNDERWOOD	MERCER TELEPHONE CO., MERCER
38 1/4 miles F. P. & W. at \$12 .. 459.00	Mercer Exchange
8 miles I. W. at \$5 .. 40.00	50 phones at \$10 .. 500.00
THE FARMERS RURAL TELEPHONE CO., GARRISON	COLEHARBOR FARMERS TELEPHONE CO., UNDERWOOD
99 miles F. P. & W. at \$23 .. 2,277.00	70 miles F. P. & W. at \$12 .. 840.00
MAX TELEPHONE CO., MAX	10 miles I. W. at \$5 .. 50.00
Max Exchange	UNDERWOOD RURAL TELEPHONE CO., UNDERWOOD
63 phones at \$10 .. 630.00	33 1/4 miles F. P. & W. at \$23 .. 765.00
WASHBURN TELEPHONE CO., WASHBURN	STRAWBERRY LAKE TELEPHONE CO., RUSO
117 miles F. P. & W. at \$23 .. 2,691.00	54 miles F. P. & W. at \$20 .. 1,080.00
166 miles I. W. at \$5 .. 830.00	8 miles I. W. at \$5 .. 40.00
Washburn Exchange	Ruso Exchange
96 phones at \$10 .. 960.00	10 phones at \$10 .. 100.00
Turtle Lake Exchange	PLEASANT VALLEY FARMERS TELEPHONE CO., MAX
48 phones at \$10 .. 480.00	6 miles F. P. & W. at \$23 .. 138.00
MERCER VALLEY TELEPHONE CO., MERCER	1 1/4 miles F. P. & W. at \$60 .. 105.00
4 miles F. P. & W. at \$12 .. 48.00	6 miles I. W. at \$5 .. 30.00
RIVERDALE TELEPHONE CO., WILTON	GRASS LAKE RURAL TELEPHONE CO., WILTON
9 miles F. P. & W. at \$12 .. 108.00	6.25 miles F. P. & W. at \$12 .. 75.00
3 miles I. W. at \$5 .. 15.00	7 miles I. W. at \$5 .. 35.00
DOUGLAS TELEPHONE CO., DOUGLAS	QUEEN CITY TELEPHONE CO., RYDER
39 miles F. P. & W. at \$23 .. 897.00	47 3/4 miles F. P. & W. at \$23 .. 1,099.00
20 miles I. W. at \$5 .. 100.00	34 miles I. W. at \$5 .. 170.00
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	FORT BERTHOLD FARMERS MUTUAL TELEPHONE CO., MAKOTI
17.25 miles I. W. at \$5 .. 86.00	20 miles F. P. & W. at \$23 .. 460.00
TRI-COUNTY TELEPHONE CO., VOLTAIRE	OLIVER COUNTY TELEPHONE CO., HENZLER
6 miles F. P. & W. at \$12 .. 72.00	1 mile F. P. & W. at \$12 .. 12.00
PROGRESSIVE FARMERS TELEPHONE CO., VELVA	MERCER COUNTY
6 miles F. P. & W. at \$12 .. 72.00	GOLDEN WEST TELEPHONE CO., DODGE
NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.	25 miles F. P. & W. at \$12 .. 300.00
.7 mile F. P. & W. at \$23 .. 16.00	8 miles I. W. at \$5 .. 40.00
.6 mile F. P. & W. at \$63 .. 38.00	RED BUTTE TELEPHONE CO., HAZEN
.6 mile I. W. at \$5 .. 5.00	4 miles F. P. & W. at \$12 .. 48.00
Dogden Exchange	FARMERS VALLEY TELEPHONE CO., HEBRON
41 phones at \$10 .. 410.00	17 miles F. P. & W. at \$12 .. 204.00
2 P. B. X. Stations at .6 .. 12.00	NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	36 miles F. P. & I. W. at \$63 .. 2,268.00
92 miles F. P. & W. at \$63 .. 5,796.00	12 miles F. P. & C. W. at \$73 .. 876.00
98 miles I. W. at \$5 .. 490.00	80 miles C. W. at \$15 .. 1,200.00
193 miles C. W. at \$15 .. 2,805.00	Golden Valley Exchange
Garrison Exchange	58 phones at \$10 .. 580.00
95 phones at \$10 .. 950.00	5 P. B. X. Stations at \$6 .. 30.00
10 P. B. X. Stations at .6 .. 60.00	LESTER M. MEADS, ZAP
Underwood Exchange	3 1/4 miles F. P. & W. at \$20 .. 705.00
69 phones at \$10 .. 690.00	3 1/2 miles I. W. at \$5 .. 18.00
15 P. B. X. Stations at \$6 .. 90.00	Zap Exchange
Wilton Exchange	30 phones at \$10 .. 300.00
105 phones at \$13 .. 1,365.00	MERCER COUNTY TELEPHONE CO., STANTON
10 P. B. X. Stations at \$6 .. 60.00	Stanton Exchange
CREEK TELEPHONE CO., WASHBURN	77 phones at \$10 .. 770.00
24 miles F. P. & W. at \$12 .. 288.00	HAZEN TELEPHONE CO., HAZEN
BENTON PACKET COMPANY, BISMARCK	Hazen Exchange
16 1/4 miles F. P. & W. at \$12 .. 198.00	78 phones at \$10 .. 780.00
PARSHALL FARMERS TELEPHONE COMPANY, PARSHALL	
14 miles F. P. & W. at \$12 .. 168.00	

BENTON PACKET CO., BISMARCK	Flasher Exchange	
58½ miles F. P. & W. at \$12 ..	59 phones at \$10	590.00
OLIVER MERCER TELEPHONE CO., CENTER	3 P. B. X. Stations at \$6	18.00
21½ miles F. P. & W. at \$20..	111 phones at \$13	1,443.00
FARMERS MUTUAL TELEPHONE CO., MANHAVEN	4 P. B. X. Stations at \$6.....	24.00
106 miles F. P. & W. at \$20....	145 phones at \$13	1,885.00
KNIFE RIVER TELEPHONE CO., BEULAH	5 P. B. X. Stations at \$6	39.00
22½ miles F. P. & W. at \$20...	116 phones at \$13	1,508.00
Beulah Exchange	10 P. B. X. Stations at \$6.....	60.00
52 phones at \$10	NEW SALEM FARMERS TELEPHONE CO., NEW SALEM	
GREEN VALE TELEPHONE CO., HAZEN	15½ miles F. P. & W. at \$12..	186.00
4 miles F. P. & W. at \$12.....	CURLEW TELEPHONE CO., GLEN ULLIN	
OLIVER COUNTY TELEPHONE CO., HENZLER	22½ miles F. P. & W. at \$20..	450.00
4 miles F. P. & W. at \$12	GLEN ULLIN FARMERS TELEPHONE CO., GLEN ULLIN	
MORTON COUNTY	10 miles F. P. & W. at \$12...	120.00
MANDAN TELEPHONE CO., FARGO	HEILBORN FARMERS TELEPHONE COMPANY, HEBRON	
Mandan Exchange	22 miles F. P. & W. at \$12	264.00
560 phones at \$25.....	4 miles I. W. at \$5	20.00
83 P. B. X. Stations at \$6	HEBRON ANTELOPE TELEPHONE CO., HEBRON	
FARMERS FERTILE VALLEY TELEPHONE COMPANY, HAYMARSH	14 miles F. P. & W. at \$12....	168.00
14.9 miles F. P. & W. at \$12....	CUSTER FARMERS TELEPHONE CO., HEBRON	
HAYMARSH FARMERS TELEPHONE CO., HEBRON	1 mile F. P. & W. at \$12.....	12.00
28 miles F. P. & W. at \$12 ...	4 miles I. W. at \$5	20.00
O. M. WISEHART, GLEN ULLIN	BLUE GRASS FARMERS TELEPHONE CO., BLUE GRASS	
3 miles F. P. & W. at \$12	10 miles F. P. & W. at \$12....	120.00
ST. ANTHONY TELEPHONE CO., ST. ANTHONY	MANDAN & NORTHWESTERN ELECTRIC CO., MANDAN	
20¾ miles F. P. & W. at \$12 ..	26 miles F. P. & W. at \$20 ...	520.00
24¾ miles I. W. at \$5	FARMERS VALLEY TELEPHONE CO., HEBRON	
SPRING VALLEY FARMERS TELEPHONE CO., JUDSON	10 miles F. P. & W. at \$23....	230.00
21 miles F. P. & W. at \$12....	4 miles I. W. at \$5	20.00
SOUTHEAST HEBRON TELEPHONE CO., HEBRON	MOUNTRAIL COUNTY	
17 miles F. P. & W. at \$12 ...	BLAISDELL FARMERS TELEPHONE CO., BLAISDELL	
3¾ miles I. W. at \$5.....	53 miles F. P. & W. at \$12	636.00
FARMERS VALLEY TELEPHONE CO., HEBRON	38 miles I. W. at \$5	190.00
10 miles F. P. & W. at \$12....	PALERMO TELEPHONE CO., PALERMO	
4 miles I. W. at \$5	Palermo Exchange	
PROGRESSIVE FARMERS MUTUAL TELEPHONE CO., HANNOVER	17 phones at \$10	170.00
4 miles F. P. & W. at \$12 ...	VAN HOOK FARMERS TELEPHONE CO., VAN HOOK	
YOUNGTOWN & SEBUD TELEPHONE CO., YOUNGTOWN	37 miles F. P. & W. at \$23.....	851.00
63 miles F. P. & W. at \$12....	10 miles I. W. at \$5.....	50.00
39 miles I. W. at \$5.....	Van Hook Exchange	
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	40 phones at \$10	400.00
3.5 miles F. P. & W. at \$63 ...	STANLEY TELEPHONE CO., STANLEY	
3.5 miles I. W. at \$5	Stanley Exchange	
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	96 phones at \$10	950.00
173.25 miles F. P & W. at \$63..	FARMERS MUTUAL TELEPHONE CO., POWERS LAKE	
18.75 miles I. W. at \$5	32 miles F. P. & W. at \$23 ...	736.00
636 miles C. W. at \$15.....	22 miles I. W. at \$5	110.00
	RENNVILLE TELEPHONE CO., DON NYBROOK	
	26 miles F. P. & W. at \$20 ...	520.00
	1 miles I. W. at \$5	5.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	RED RIVER VALLEY TELEPHONE CO., NORTHWOOD
1 phone at \$10	10.00
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	79 miles F. P. & W. at \$23.... 1,817.00
41 miles F. P. & W. at \$63.... 2,583.00	80 miles I. W. at \$5..... 400.00
41 miles I. W. at \$5..... 205.00	Aneta Exchange
9 miles C. W. at \$15..... 135.00	99 phones at \$10 990.00
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	THE BROCKET FARMERS TELE- PHONE CO., BROCKET
46.9 miles F. P. & W. at \$60.. 2,814.00	34 miles F. P. & W. at \$23.... 782.00
48.4 miles I. W. at \$5..... 242.00	5 miles I. W. at \$5 25.00
94.2 miles C. W. at \$15 1,413.00	SOO TELEPHONE LINES, MINNEAPOLIS, MINN
PARSHALL FARMERS TELEPHONE CO., PARSHALL	8.11 miles I. W. at \$5 41.00
54½ miles F. P. & W. at \$23.. 1,254.00	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
28½ miles I. W. at \$5..... 143.00	19 miles F. P. & W. at \$23.... 437.00
Parshall Exchange	9 miles I. W. at \$5..... 45.00
61 phones at \$10..... 610.00	72.55 miles F. P. & W. at \$63.. 4,570.00
GREAVES TELEPHONE CO., KEN- MARE	48.45 miles I. W. at \$5..... 242.00
25 miles F. P. & W. at \$12.... 300.00	518.60 miles C. W. at \$15..... 7,779.00
TWIN CITY FARMERS TELEPHONE CO., WHITE EARTH	Lakota Exchange
14 miles F. P. & W. at \$12.... 168.00	189 phones at \$13..... 2,457.00
11 miles I. W. at \$5 55.00	12 P. B. X. Stations at \$6.... 72.00
White Earth Exchange	
35 phones at \$10 350.00	NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO
FARMERS MUTUAL TELEPHONE CO., LUNDS VALLEY	26 miles F. P. & W. at \$63 ... 1,688.00
128 miles F. P. & W. at \$12.... 1,536.00	40 miles I. W. at \$5 200.00
M. W. B. FARMERS CO-OPERATIVE TELEPHONE CO., WHITE EARTH	57 miles C. W. at \$15 855.00
13 miles F. P. & W. at \$12 ... 156.00	BARTLETT RURAL TELEPHONE CO., BARTLET
2 miles I. W. at \$5 10.00	10 phones at \$12 120.00
PLAZA TELEPHONE CO., PLAZA	ILLINOIS TOWNSHIP RURAL TELE- PHONE CO., LAKOTA
20 miles F. P. & W. at \$20.... 400.00	11½ miles F. P. & W. at \$12.. 138.00
PALERMO TELEPHONE CO., PALERMO	GRIGGS COUNTY TELEPHONE CO., COOPERSTOWN
10 miles F. P. & W. at \$20.... 200.00	7 miles F. P. & W. at \$23..... 161.00
40 miles I. W. at \$5 200.00	NORTON TELEPHONE CO., LANKIN
ROSS TELEPHONE CO., ROSS	2½ miles F. P. & W. at \$12... 30.00
20 miles F. P. & W. at \$20.... 400.00	½ mile I. W. at \$5 5.00
Ross Exchange	SHEYENNE TELEPHONE CO., PEKIN
20 phones at \$10 200.00	276½ miles F. P. & W. at \$20... 5,530.00
NELSON COUNTY	213½ miles I. W. at \$5..... 1,068.00
LAKOTA RURAL TELEPHONE CO., LAKOTA	McVille Exchange
7 miles F. P. & W. at \$12.... 84.00	97 phones at \$10 970.00
STUMP LAKE TELEPHONE CO., LAKOTA	Pekin Exchange
18 miles F. P. & W. at \$12 ... 216.00	51 phones at \$10 510.00
MICHIGAN CITY TELEPHONE CO., MICHIGAN CITY	Tolna Exchange
113 miles F. P. & W. at \$23.... 2,599.00	35 phones at \$10 350.00
37 miles I. W. at \$15 555.00	OLIVER COUNTY
Michigan City Exchange	
75 phones at \$10 750.00	HANNOVER MUTUAL TELEPHONE CO., HANNOVER
TRI-COUNTY TELEPHONE CO., NIAGARA	28 miles F. P. & W. at \$12 336.00
92 miles F. P. & W. at \$23.... 2,116.00	YUCCA PRICE TELEPHONE CO., PRICE
92 miles I. W. at \$5 460.00	18 miles F. P. & W. at \$12.... 216.00
Petersburg Exchange	APLIN TELEPHONE CO., BEULAH
18 phones at \$10 180.00	11 miles F. P. & W. at \$12.... 132.00
Dahlen Exchange	7 miles I. W. at \$5 35.00
19 phones at \$10 190.00	PROGRESSIVE FARMERS MUTUAL TELEPHONE CO., HANNOVER
	14 miles F. P. & W. at \$12... 168.00
	1 mile I. W. at \$5 5.00
	YOUNGTOWN ROSEBUD TELEPHONE CO., YOUNGTOWN
	8 miles F. P. & W. at \$20 160.00

RED BUTTE TELEPHONE CO., HAZEN	WALHALLA TELEPHONE EXCHANGE CO., PEMBINA
11 miles F. P. & W. at \$12 132.00	23½ miles F. P. & W. at \$20... 470.00
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	86 miles I.W. at \$5 430.00 Walhalla Exchange
40 miles F. P. & W. at \$63 ... 2,520.00	75 phones at \$10 750.00
23 miles I. W. at \$5 115.00	
79 miles C. W. at \$15 1,185.00	
CENTER TELEPHONE CO., CENTER	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
22½ miles F. P. & W. at \$12.. 271.00	82.8 miles F. P. & W. at \$63 .. 5,216.00
BENTON PACKET CO., BISMARCK	70.9 miles I. W. at \$5 355.00
19 miles F. P. & W. at \$12... 228.00	359.7 miles C. W. at \$15 5,396.00
SANGER CO-OPERATIVE TELEPHONE CO., SANGER	Pembina Exchange
14 miles F. P. & W. at \$12 168.00	87 phones at \$10 870.00
BLUE GRASS FARMERS TELEPHONE CO., BLUE GRASS	3 P. B. X. Stations at \$6 18.00
10 miles F. P. & W. at \$12..... 120.00	
OLIVER MERCER TELEPHONE CO., HANNOVER	DRAYTON & BOWESMONT TELE- PHONE CO., DRAYTON
87¾ miles F. P. & W. at \$20 .. 1,755.00	69½ miles F. P. & W. at \$20.. 1,390.00
5 miles I. W. at \$5 25.00	23 miles I. W. at \$5 115.00
GREEN VALE TELEPHONE CO., HAZEN	9½ miles F. P. & W. at \$60 ... 570.00
13 miles F. P. & W. at \$12... 156.00	Drayton Exchange
KNIFE RIVER TELEPHONE CO., BEULAH	127 phones at \$13 1,651.00
5 miles F. P. & W. at \$12 ... 60.00	Bowesmont Exchange
OLIVER COUNTY TELEPHONE CO., HENZLER	19 phones at \$10 190.00
49 miles F. P. & W. at \$12 ... 588.00	
PROGRESSIVE TELEPHONE CO., HARMON	THE HOME IMPROVEMENT CO., CRYSTAL
12 miles F. P. & W. at \$12 144.00	160½ miles F. P. & W. at \$23 ... 3,692.00
MANDAN & NORTHWESTERN ELECTRIC CO., MANDAN	255½ miles I. W. at \$5 1,273.00
14 miles F. P. & W. at \$12 ... 168.00	Crystal Exchange
PEMBINA COUNTY	62 phones at \$10 620.00
CAVALIER TELEPHONE EXCHANGE CO., CAVALIER	20 phones at \$10 200.00
76¾ miles F. P. & W. at \$23.. 1,766.00	46 phones at \$10 460.00
63¾ miles I. W. at \$5 319.00	
Cavalier Exchange	THE EDINBURG & GARDNER TELE- PHONE CO., EDINBURG
182 phones at \$13 1,716.00	66 miles F. P. & W. at \$23 ... 1,518.00
MORIS, CHISHOLM & MORIS, PEMBINA	98 miles I. W. at \$5 490.00
3¾ miles F. P. & W. at \$12... 39.00	Mountain Exchange
THE CITIZENS TELEPHONE COMPANY, PEMBINA	21 phones at \$10 210.00
93½ miles F. P. & W. at \$23... 2,151.00	SOUTH CARLISLE TELEPHONE CO., HAMILTON
82½ miles I. W. at \$5 413.00	11 miles F. P. & W. at \$12.... 132.00
Bethgate Exchange	JOLIETTE TELEPHONE CO., JOLIETTE
58 phones at \$10 580.00	2 miles F. P. & W. at \$12 24.00
Neche Exchange	5 miles I. W. at \$5 25.00
76 phones at \$10 760.00	
Hamilton Exchange	PIERCE COUNTY
36 phones at \$10 360.00	
PEMBINA RURAL TELEPHONE CO., McARTHUR	JUNIATA TELEPHONE CO., WOLFORD
18 miles F. P. & W. at \$12 ... 216.00	22 miles F. P. & W. at \$23 ... 506.00
SALT LAKE RURAL TELEPHONE CO., GRAFTON	18 miles I. W. at \$5 90.00
5½ miles F. P. & W. at \$12... 66.00	Wolford Exchange
5½ miles I. W. at \$5 28.00	80 phones at \$10 300.00
	WOLFORD LINE NO. 7, WOLFORD
	12 miles F. P. & W. at \$12 ... 144.00
	UNION TELEPHONE CO., WOLFORD
	15 miles F. P. & W. at \$12.... 180.00
	WOLFORD MUTUAL TELEPHONE CO., WOLFORD
	13 miles F. P. & W. at \$12 ... 156.00
	NORTH STAR TELEPHONE CO., MARTIN
	9 miles F. P. & W. at \$12 108.00
	4 miles I. W. at \$5 20.00
	WOLFORD & MYLO TELEPHONE CO., WOLFORD
	3 miles F. P. & W. at \$12 ... 36.00
	HURRICANE LAKE TELEPHONE CO., YORK
	15½ miles F. P. & W. at \$12 ... 186.00

NORTH KNOX TELEPHONE CO., KNOX	GENERAL UTILITIES CORPORATION, DEVILS LAKE
24 miles F. P. & W. at \$12 ... 288.00	150 miles F. P. & W. at \$23.... 3,450.00
4 miles I. W. at \$5 20.00	103 miles I. W. at \$5 515.00
ROBERTSON BUTTE TELEPHONE COMPANY, ANAMOOSE	Devils Lake Exchange
18 miles F. P. & W. at \$12 ... 216.00	701 phones at \$25..... 17,525.00
ANTELOPE LAKE FARMERS TELE- PHONE CO., ANAMOOSE	STOVER RURAL TELEPHONE CO., EDMORE
12 miles F. P. & W. at \$12 ... 144.00	15 miles F. P. & W. at \$12.... 180.00
5 miles I. W. at \$5 25.00	INDEPENDENT RURAL TELEPHONE CO., EDMORE
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	2 miles F. P. & W. at \$12.... 24.00
1.5 miles F. P. & W. at \$63... 95.00	HIGHLAND RURAL TELEPHONE CO., EDMORE
1.5 miles I. W. at \$5 8.00	16½ miles F. P. & W. at \$12... 198.00
3 miles C. W. at \$15 45.00	FARMERS MUTUAL TELEPHONE CO., EDMORE
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	3 miles F. P. & W. at \$12 ... 36.00
9 miles F. P. & W. at \$60 ... 540.00	4 miles I. W. at \$5 20.00
35 miles F. P. & W. at \$63... 2,205.00	FANCHER RURAL TELEPHONE CO., RAMSEY
105.8 miles I. W. at \$5 529.00	10 miles F. P. & W. at \$12 ... 120.00
110.4 miles C. W. at \$15 1,856.00	½ mile I. W. at \$5 5.00
Barton Exchange	THE BROCKET FARMERS TELE- PHONE CO., BROCKET
27 phones at \$10..... 270.00	77½ miles F. P. & W. at \$28... 1,783.00
1 P. B. X. Station at \$6.... 6.00	122½ miles I. W. at \$5 613.00
Rugby Exchange	Brocket Exchange
221 phones at \$18 2,873.00	55 phones at \$10 550.00
8 P. B. X. Stations at \$6 ... 48.00	HAMPDEN MUTUAL FARMERS TEL- PHONE CO., HAMPDEN
BARTON FARMERS TELEPHONE CO., BARTON	26 miles F. P. & W. at \$12 ... 312.00
46½ miles F. P. & W. at \$12... 558.00	3½ miles I. W. at \$5 18.00
16 miles I. W. at \$5 80.00	SOO TELEPHONE LINES, MINNEAP- OLIS, MINN
OX CREEK FARMERS TELEPHONE CO., ROLETTE	10.77 miles I. W. at \$5 54.00
14 miles F. P. & W. at \$12... 168.00	FARMERS TELEPHONE CO., STARK- WEATHER
BERWICK FARMERS TELEPHONE CO., PLEASANT LAKE	90 miles F. P. & W. at \$12 ... 1,080.00
17 miles F. P. & W. at \$12.... 204.00	66½ miles I. W. at \$5 333.00
PLEASANT PALE TELEPHONE COM- PANY, PLEASANT LAKE	4 miles F. P. & W. at \$60..... 240.00
38 miles F. P. & W. at \$12 ... 456.00	36 miles I. W. at \$5 180.00
12 miles I. W. at \$5 60.00	Starkweather Exchange
TWIN HILL TELEPHONE CO., MARTIN	55 phones at \$10 550.00
7½ miles F. P. & W. at \$12... 90.00	Hampden Exchange
FARMERS INDEPENDENT TELE- PHONE CO., TUNBRIDGE	36 phones at \$10 360.00
8 miles F. P. & W. at \$12 ... 96.00	FARMERS GRAIN & SHIPPING CO., DEVILS LAKE
WESTERN TELEPHONE ASSOCIA- TION, TOWNER	30.96 miles F. P. & W. at \$12... 372.00
225 miles F. P. & W. at \$12.... 2,700.00	NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO
63 miles I. W. at \$5 315.00	49 miles F. P. & W. at \$63 3,087.00
Balta Exchange	49 miles I. W. at \$5 245.00
5 phones at \$10 50.00	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
Silva Exchange	11.55 miles F. P. & W. at \$28... 267.00
5 phones at \$10 50.00	3 miles I. W. at \$5 15.00
STRASBURG TELEPHONE CO., ZELS	71.10 miles F. P. & W. at \$63 4,479.00
51 miles F. P. & W. at \$12... 612.00	62.2 miles I. W. at \$5 311.00
14 miles I. W. at \$5 70.00	575.9 miles C. W. at \$15 8,639.00
ODESSA TELEPHONE COMPANY, SELZ	Churchs Ferry Exchange
16 miles F. P. & W. at \$12 ... 192.00	51 phones at \$10..... 510.00
RAMSEY COUNTY	2 P. B. X. Stations at \$6..... 12.00
GRAND HARBOR TELEPHONE CO., DEVILS LAKE	Doyon Exchange
21 miles F. P. & W. at \$12.... 252.00	17 phones at \$10 170.00
5 miles I. W. at \$5 25.00	1 P. B. X. Stations at \$6..... 6.00
	Edmore Exchange
	63 phones at \$10 630.00
	3 P. B. X. Stations at \$6 18.00

NORTON TELEPHONE CO., LANKIN	FARMERS SUCCESS TELEPHONE CO., LISBON
10.5 miles F. P. & W. at \$12.. 126.00	38½ miles F. P. & W. at \$12... 400.00
PENN RURAL TELEPHONE CO., PENN	4 miles I. W. at \$5..... 20.00
58 miles F. P. & W. at \$12.... 696.00	MOORE & LIBERTY TELEPHONE CO., ENDERLIN
8 miles I. W. at \$5 40.00	88 miles F. P. & W. at \$12 ... 1,058.00
NEWLAND RURAL TELEPHONE CO., EDMORE	43 miles I. W. at \$5 215.00
19 miles F. P. & W. at \$12.. 228.00	Enderlin Exchange
3 miles I. W. at \$5 15.00	250 phones at \$18 3,250.00
TRIUMPH RURAL TELEPHONE CO., LAWTON	KATHRYN KIDVILLE TELEPHONE CO., KATHRYN
15 miles F. P. & W. at \$12.... 180.00	48 miles F. P. & W. at \$12 ... 576.00
EDMORE RURAL TELEPHONE CO., EDMORE	1 mile I. W. at \$5 5.00
11 miles F. P. & W. at \$12.... 132.00	ELLIOTT RURAL TELEPHONE CO., ELLIOTT
LAWTON TELEPHONE CO., LAWTON	45½ miles F. P. & W. at \$12... 549.00
19½ miles F. P. & W. at \$28.. 449.00	30½ miles I. W. at \$5 151.00
Lawton Exchange	RENVILLE COUNTY
30 phones at \$10 300.00	WHITNEY FARMERS TELEPHONE CO., SHERWOOD
CRARY TELEPHONE EXCHANGE CO., CRARY	32 miles F. P. & W. at \$12 ... 384.00
27 miles F. P. & W. at \$12 ... 324.00	7½ miles I. W. at \$5..... 38.00
9 miles I. W. at \$5 45.00	QUESTAD FARMERS MUTUAL TELEPHONE CO., CARPIO
FARMERS TELEPHONE CO., CANDO	8½ miles F. P. & W. at \$12.... 102.00
3 miles F. P. & W. at \$12.... 36.00	WHITE ASH TELEPHONE CO., CARPIO
RANSOM COUNTY	8 miles F. P. & W. at \$12 96.00
FARMERS SOUTHERN TELEPHONE CO., LISBON	BARBER MUTUAL TELEPHONE CO., SHERWOOD
152½ miles F. P. & W. at \$12... 1,824.00	23 miles F. P. & W. at \$12 ... 276.00
85¾ miles I. W. at \$5 426.00	51 miles I. W. at \$5 255.00
18 miles F. P. & W. at \$20... 380.00	FARMERS PIONEER TELEPHONE CO., SHERWOOD
ENGLEVALE FORT RANSOM TELEPHONE CO., ENGLEVALE	43 miles F. P. & W. at \$12... 516.00
57 miles F. P. & W. at \$12.... 684.00	37 miles I. W. at \$5 185.00
CO-OPERATIVE TELEPHONE CO., LISBON	RENVILLE TELEPHONE CO., DONNYBROOK
28 miles F. P. & W. at \$12 336.00	38½ miles F. P. & W. at \$20.. 670.00
SOO TELEPHONE LINES, MINNEAPOLIS, MINN	45½ miles I. W. at \$5 228.00
6.77 miles I. W. at \$5 34.00	MOHALL TELEPHONE CO., MOHALL
NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.	82 miles F. P. & W. at \$28... 1,886.00
10.75 miles F. P. & W. at \$23... 247.00	28 miles I. W. at \$5 140.00
15.80 miles I. W. at \$5 79.00	Mohall Exchange
59.65 miles F. P. & W. at \$63.. 3,758.00	166 phones at \$18 2,158.00
79.75 miles I. W. at \$5 399.00	FIRST FARMERS TELEPHONE ASSOCIATION, LANSFORD
316.8 miles C. W. at \$15 4,762.00	30 miles F. P. & W. at \$23 .. 690.00
Lisbon Exchange	CARPIO TELEPHONE CO., CARPIO
393 phones at \$25 9,825.00	37½ miles F. P. & W. at \$20.. 750.00
29 P. B. X. Stations at \$6..... 174.00	2 miles I. W. at \$5 10.00
Sheldon Exchange	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
75 phones at \$10 750.00	41.5 milcs F. P. & W. at \$60.... 2,490.00
2 P. B. X. Stations at \$6 12.00	85. 9 miles I. W. at \$5 429.00
SHELDON OWEGO TELEPHONE CO., SHELDON	50 miles C. W. at \$15 750.00
37¾ miles F. P. & W. at \$12... 453.00	SHERWOOD ELECTRIC CO., SHER- WOOD
15½ miles I. W. at \$5 78.00	Sherwood Exchange
MILNOR RURAL TELEPHONE CO., MILNOR	92 phones at \$14 920.00
45¼ miles F. P. & W. at \$23.. 1,041.00	URBAN TELEPHONE CO., KENMARE
3 miles I. W. at \$5 15.00	Tolley Exchange
THE NOME TELEPHONE CO., NOME	53 phones at \$10 530.00
28½ miles F. P. & W. at \$12.. 342.00	
22¾ miles I. W. at \$5..... 114.00	

Greene Exchange	WEST PRAIRIE TELEPHONE CO., KINDRED
10 phones at \$10	100.00
Grano Exchange	
6 phones at \$10	60.00
LOOP MUTUAL TELEPHONE CO., SHERWOOD	THE TRI-STATE ELEPHONE & TELEGRAPH CO., ST. PAUL, MINN.
33 miles F. P. & W. at \$12.....	896.00
12 miles I. W. at \$5	60.00
GRAVES TELEPHONE CO., KENMARE	1/2 mile F. P. & W. at \$12.....
100 miles F. P. & W. at \$23	2,300.00
36 miles I. W. at \$5	180.00
LONE STAR TELEPHONE CO., GLENBURN	1/2 mile I. W. at \$5
60 miles F. P. & W. at \$12.....	720.00
73 1/4 miles I. W. at \$5.....	366.00
Glenburn Exchange	
62 phones at \$10	620.00
LEWIS MUTUAL TELEPHONE CO., NORMA	1/2 mile F. P. & W. at \$23
62 miles F. P. & W. at \$23....	1,426.00
92 miles I. W. at \$5	460.00
Norma Exchange	
30 phones at \$10	300.00
RICHLAND COUNTY	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB
RICHLAND COUNTY TELEPHONE CO., ABERCROMBIE	5.5 miles F. P. & W. at \$23
12 1/2 miles F. P. & W. at \$12	150.00
12 1/2 miles I. W. at \$5	68.00
ROBERTS COUNTY FARMERS CO- OPERATIVE TELEPHONE CO., NEW EFFINGTON, S. D.	8 miles I. W. at \$5
15 miles F. P. & W. at \$23....	345.00
11 miles I. W. at \$5	55.00
ABERCROMBIE TELEPHONE CO., ABERCROMBIE	135.70 miles F. P. & W. at \$63
32 1/4 miles F. P. & W. at \$23..	742.00
24 1/4 miles F. P. & W. at \$23..	569.00
27 1/4 miles I. W. at \$5.....	139.00
Abercrombie Exchange	
37 phones at \$10	370.00
DEVILLE RURAL TELEPHONE CO., FAIRMOUNT	480.65 miles C. W. at \$15.....
4 miles F. P. & W. at \$12.....	48.00
3 miles I. W. at \$5	15.00
WYNDMERE & HOMESTEAD RURAL TELEPHONE CO., HOMESTEAD	Fairmount Exchange
24 miles F. P. & W. at \$12....	288.00
GREAT BEND TELEPHONE CO., GREAT BEND	132 phones at \$18
64 miles F. P. & W. at \$20....	1,280.00
104 miles I. W. at \$5	520.00
WAHPETON RURAL TELEPHONE CO., WAHPETON	2 P. B. X. Stations at \$6
69 miles F. P. & W. at \$12....	828.00
42 miles I. W. at \$5	210.00
FAIRMOUNT RURAL TELEPHONE CO., FAIRMOUNT	Wahpeton Exchange
58 1/4 miles F. P. & W. at \$12..	702.00
45 miles I. W. at \$5	225.00
WEST END RURAL TELEPHONE CO., WYNDMERE	81 phones at \$10
17 1/2 miles F. P. & W. at \$12..	210.00
Mrs. E. A. KLAWITTER, HANKINSON	1 P. B. X. Station at \$6
21 1/4 miles F. P. & W. at \$12....	265.00
4 miles I. W. at \$5	20.00
NEIGHBOR STATE TELEPHONE CO., WALCOTT	245 phones at \$13
56 miles F. P. & W. at \$20....	3,185.00
87 miles I. W. at \$5	10 P. B. X. Stations at \$6
Walcott Exchange	60.00
ANTELOPE HOMESTEAD RURAL TELEPHONE CO., BARNEY	LIDGERWOOD RURAL TELEPHONE CO., LIDGERWOOD
21 miles F. P. & W. at \$12....	800 miles F. P. & W. at \$20 ...
10 miles I. W. at \$5	6,000.00
DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.	77 miles I. W. at \$5
22 miles F. P. & W. at \$60....	385.00
NEIGHBOR STATE TELEPHONE CO., WALCOTT	Lidgerwood Exchange
56 miles F. P. & W. at \$20....	210 phones at \$18
87 miles I. W. at \$5	2,730.00
EAGLE TELEPHONE CO., CHRISTINE	MILNOR RURAL TELEPHONE CO., MILNOR
28 miles F. P. & W. at \$12....	1/2 mile F. P. & W. at \$23
28 miles I. W. at \$5	12.00
DANTON FARMERS TELEPHONE CO., WYNDMERE	201 miles I. W. at \$5
11 1/2 miles F. P. & W. at \$12..	1,005.00
FARMERS TELEPHONE CO., MOORETON	Mooreton Exchange
95 miles F. P. & W. at \$28....	14 phones at \$10
201 miles I. W. at \$5	140.00
ANTELOPE HOMESTEAD RURAL TELEPHONE CO., BARNEY	Mooreton Exchange
21 miles F. P. & W. at \$12....	140 miles I. W. at \$5
10 miles I. W. at \$5	50.00
DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.	NEIGHBOR STATE TELEPHONE CO., WALCOTT
22 miles F. P. & W. at \$60....	56 miles F. P. & W. at \$20....
NEIGHBOR STATE TELEPHONE CO., WALCOTT	87 miles I. W. at \$5
56 miles F. P. & W. at \$20....	Walcott Exchange
87 miles I. W. at \$5	65 phones at \$10
EAGLE TELEPHONE CO., CHRISTINE	650.00
28 miles F. P. & W. at \$12....	28 miles I. W. at \$5
28 miles I. W. at \$5	140.00

ROLETTE COUNTY

ST. JOHN RURAL TELEPHONE CO., ST. JOHN	60.00
5 miles F. P. & W. at \$12	60.00
FAIRVIEW TELEPHONE CO., ST.- JOHN	
18 miles F. P. & W. at \$12 ...	216.00
3 miles I. W. at \$5	15.00
LOUIS JOHNSON, NANSON	
3 miles F. P. & W. at \$12	36.00
3 miles I. W. at \$5	15.00
WOLFORD & MYLO TELEPHONE CO., WOLFORD	
13 miles F. P. & W. at \$12.....	156.00
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	
6 miles F. P. & W. at \$23	138.00
2 miles I. W. at \$5	10.00
68.4 miles F. P. & W. at \$63	4,809.00
107.3 miles I. W. at \$5.....	587.00
Dunseith Exchange	
31 phones at \$10	310.00
1 P. B. X. Station at \$6	6.00
Rolette Exchange	
54 phones at \$10	540.00
2 P. B. X. Stations at \$6	12.00
Rolla Exchange	
115 phones at \$13	1,495.00
10 P. B. X. Stations at \$6	60.00
St. John Exchange	
26 phones at \$12	312.00
3 P. B. X. Stations at \$6.....	18.00

MYLO FARMERS TELEPHONE CO., MYLO	
25½ miles F. P. & W. at \$12 ..	306.00
12½ miles I. W. at \$5.....	63.00
Mylo Exchange	
27 phones at \$10	270.00

MOUNTAIN HOME TELEPHONE CO., DUNSEITH	
50 miles F. P. & W. at \$12 ...	600.00
10 miles I. W. at \$5	50.00

ROLLA RURAL TELEPHONE CO., ROLLA	
60 miles F. P. & W. at \$12....	720.00

OVERLY FARMERS TELEPHONE CO., OVERLY	
34 miles F. P. & W. at \$12	408.00

OX CREEK FARMERS TELEPHONE CO., ROLETTE	
38 miles F. P. & W. at \$12.....	456.00

13 miles I. W. at \$5	65.00
MOUNTAIN PHONE CO., BIRCHWOOD	

32½ miles F. P. & W. at \$12...	390.00
WESTERN TELEPHONE ASSOCIA- TION, TOWNER	

6 miles F. P. & W. at \$12	72.00
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SARGENT COUNTY

LIDGERWOOD RURAL TELEPHONE CO., LIDGERWOOD	
31 miles F. P. & W. at \$12....	372.00
Genesee Exchange	

8 phones at \$10	89.00
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SARGENT COUNTY TELEPHONE CO.,
RUTLAND

128 miles F. P. & W. at \$12 ..	1,536.00
74 miles I. W. at \$5	370.00
Rutland Exchange	

20 phones at \$10	200.00
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FORMAN, RUTLAND & HAVANNA
TELEPHONE CO., HAVANA

51 miles F. P. & W. at \$23 ...	1,173.00
11 miles I. W. at \$5	55.00
Havana Exchange	

27 phones at \$10	270.00
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SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.

1.3 miles I. W. at \$5	7.00
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SOCIAL TELEPHONE CO., BRITTIN,
SOUTH DAKOIA

40 miles F. P. & W. at \$23 ...	920.00
10 miles I. W. at \$5	50.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

66.15 miles F. P. & W. at \$63...	4,167.00
66.15 miles I. W. at \$5	331.00

75 miles C. W. at \$15	1,125.00
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Forman Exchange	
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62 phones at \$10	620.00
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2 P. B. X. Stations at \$6.....	12.00
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MILNOR RURAL TELEPHONE CO.,
MILNOR

131½ miles F. P. & W. at \$23..	3,019.00
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44 miles I. W. at \$5	220.00
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Milnor Exchange	
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127 phones at \$13	1,651.00
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DeLamere Exchange	
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22 phones at \$10	220.00
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COGSWELL RURAL TELEPHONE CO.,
COGSWELL

29 miles F. P. & W. at \$12.....	349.00
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DAKOTA CENTRAL TELEPHONE CO.,
ABERDEEN, S. D.

7½ miles F. P. & W. at \$60 ...	435.00
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42½ miles F. P. & W. at \$63 ...	2,678.00
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11 miles F. P. & C. W. at \$73...	803.00
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11 miles C. W. at \$15.....	165.00
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Cogswell Exchange	
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73 phones at \$10	730.00
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EASTERN FARMERS TELEPHONE
CO., FOREMAN

1½ miles F. P. & W. at \$12..	18.00
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2 miles I. W. at \$5	10.00
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HAMPLE CRETE TELEPHONE CO.,
HAMPLE

106 miles F. P. & W. at \$23 ...	2,438.00
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28 miles I. W. at \$5	140.00
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Gwinner Exchange	
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22 phones at \$10	220.00
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SHERIDAN COUNTY

JOHN A. BECK, McClusky

½ mile I. W. at \$5	5.00
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ORTMAN FARMERS TELEPHONE CO.,
MARTIN

10 miles F. P. & W. at \$12....	120.00
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SPRING LAKE TELEPHONE CO., GOODRICH	ALLEN LAKE TELEPHONE CO., GOODRICH
21 miles F. P. & W. at \$12 ... 252.00	9½ miles F. P. & W. at \$12... 111.00
1 miles I. W. at \$5 5.00	
MARTIN TELEPHONE EXCHANGE, MARTIN	GEOGETOWN & LINCOLN TELE- PHONE CO., ANAMOOSE
45 phones at \$10 450.00	80 miles F. P. & W. at \$12 ... 960.00
	40 miles I. W. at \$5 200.00
GOODRICH NORTHWEST TELE- PHONE CO., GOODRICH	ANAMOOSE ROSENFIELD TELE- PHONE COMPANY, ANAMOOSE
27 miles F. P. & W. at \$12 ... 324.00	30 miles F. P. & W. at \$12..... 360.00
9 miles I. ... at \$5 45.00	9½ miles I. W. at \$5 48.00
GERMAN FARMERS TELEPHONE CO., GOODRICH	KIEF STRASBURG TELEPHONE CO., KIEF
42 miles F. P. & W. at \$12 504.00	31 miles F. P. & W. at \$12 ... 372.00
9 miles I. W. at \$5 45.00	
PLEASANT VIEW TELEPHONE CO., McCLUSKY	THE LAMONT TELEPHONE CO., DENHOFF
15½ miles F. P. & W. at \$12... 183.00	40 miles F. P. & W. at \$12 ... 480.00
	Denhoff Ex hange
MARTIN FARMERS TELEPHONE CO., MARTIN	5 phones at \$10 50.00
53½ miles F. P. & W. at \$12 ... 642.00	TWIN HILL TELEPHONE CO., MARTIN
26½ miles I. W. at \$5 133.00	2½ miles F. P. & W. at \$12.... 30.00
BLOOMING VALLEY TELEPHONE CO., ANAMOOSE	R. E. RUDSER TELEPHONE CO., McCLUSKY
5½ miles F. P. & W. at \$12... 66.00	1½ mile F. P. & W. at \$12.... 18.00
ANAMOOSE GEORGETOWN TELE- PHONE CO., ANAMOOSE	1 mile I. W. at \$5 5.00
1½ mile F. P. & W. at \$12..... 18.00	STRASBURG TELEPHONE CO., KIEF
PLEASANT VALLEY TELEPHONE CO., HURDSFIELD	32 milcs F. P. & W. at \$12 ... 384.00
½ mile F. P. & W. at \$12..... 6.00	
MERCER VALLEY TELEPHONE CO., MERCER	NORTH GOODRICH CO-OPERATIVE TELEPHONE CO., GOODRICH
8 miles F. P. & W. at \$12..... 96.00	35 miles F. P. & W. at \$12 420.00
NORTH STAR TELEPHONE CO., MARTIN	
2¾ miles F. P. & W. at \$12.. 33.00	SIOUX COUNTY
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	ORANGE VALLEY TELEPHONE CO., THUNDER HAWK, S. D.
35 miles F. P. & W. at \$63.... 2,205.00	3½ miles F. P. & W. at \$12.... 42.00
39 miles I. W. at \$5..... 195.00	
72 miles C. W. at \$15 1,080.00	
Goodrich Exchange	
59 phones at \$10 590.00	SLOPE COUNTY
5 P. B. X. stations at \$6 30.00	CEDAR CREEK TELEPHONE CO., REEDER
McClusky Exchangd	6 miles F. P. & W. at \$12..... 72.00
96 phones at \$10 960.00	MIDWAY STILLWATER FARMERS TEL CO. MINERAL SPRINGS
6 P. B. X. Stations at \$6 36.00	153 miles F. P. & W. at \$12 .. 1,836.00
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	87 miles I. W. at \$5 335.00
14.9 miles F. P. & W. at \$63.... 939.00	Amidon Exchange
5 miles F. P. & C. W. at \$73 ... 365.00	26 phones at \$10 260.00
5 miles C. W. at \$15 75.00	
DENHOFF TELEPHONE CO., DEN- HOFF	RAINY BUTTE RURAL TELEPHONE COMPANY, NEW ENGLAND
14 miles F. P. & W. at \$12 168.00	18 miles F. P. & W. at \$12.... 216.00
LINCOLN VALLEY TELEPHONE CO., LINCOLN VALLEY	
55 miles F. P. & W. at \$12.... 660.00	NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO
GOODRICH NORTHWEST FARMERS TELEPHONE CO., GOODRICH	2 miles F. P. & W. at \$63 126.00
28 miles F. P. & W. at \$12.... 336.00	2 miles I. W. at \$5 10.00
9 miles I. W. at \$5 45.00	
	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
	4 miles I. W. at \$5 20.00
	7.25 miles C. W. at \$15..... 109.00
	11.25 miles F. P. & W. at \$73.. 821.00

STATE OF NORTH DAKOTA

87

104 phones at \$13	1,852.00	Richardton Exchange	71 phones at \$10	710.00
NEW ENGLAND RURAL TELEPHONE CO., NEW ENGLAND		BELFIELD GORHAM FARMERS TELEPHONE CO., BELFIELD		
21 miles F. P. & W. at \$12....	252.00	7½ miles F. P. & W. at \$12 ...	90.00	
7 miles I. W. at \$5	35.00	CUSTER FARMERS TELEPHONE CO., HEBRON		
STARK COUNTY		6 miles F. P. & W. at \$12	72.00	
VERSIPPI TELEPHONE CO., GLADSTONE		KULM TELEPHONE COMPANY, RICHARDTON		
19 miles F. P. & W. at \$12....	228.00	50 miles F. P. & W. at \$12 ...	600.00	
19 miles I. W. at \$5	95.00	STEELE COUNTY		
DAGLUM TELEPHONE CO., DAGLUM		STEELE & GRIGGS COUNTY FARMERS INDEPENDENT TEL. CO., FINLEY		
25 miles F. P. & W. at \$12 ...	300.00	18½ miles F. P. & W. at \$12 ..	222.00	
11 miles I. W. at \$5	55.00	TRAILL COUNTY TELEPHONE CO., HILLSBORO		
WESTERN TELEPHONE COMPANY, DICKINSON		27½ miles F. P. & W. at \$23..	633.00	
14½ miles F. P. & W. at \$12..	171.00	3 miles I. W. at \$5	15.00	
STARK COUNTY TELEPHONE CO., DICKINSON		THE CENTRAL N. D. CO-OPERATIVE TELEPHONE CO., DAZEY		
6 miles F. P. & W. at \$12	72.00	24¾ miles F. P. & W. at \$20..	495.00	
DEUTSCH UNG. TELEPHONE CO., LEFOR		34¾ miles I. W. at \$5	174.00	
58 miles F. P. & W. at \$12....	696.00	Luverne Exchange		
62 miles I. W. at \$5	310.00	37 phones at \$10	370.00	
FRYBURG FARMERS CO-OPERATIVE TELEPHONE CO., FRYBURG		RED RIVER VALLEY INDEPENDENT TELEPHONE CO., NORTHWOOD		
2½ miles F. P. & W. at \$12....	30.00	124 miles F. P. & W. at \$23....	2,852.00	
5 miles I. W. at \$5	25.00	84 miles I. W. at \$5	420.00	
GAYLORD TELEPHONE CO., BELFIELD		NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO		
61 miles F. P. & W. at \$12....	732.00	202 miles F. P. & W. at \$23...	4,646.00	
2 miles I. W. at \$5.....	10.00	193.5 miles I. W. at \$5	968.00	
DAVIS BUTTE TELEPHONE CO., DICKINSON		38 miles F. P. & W. at \$63....	2,394.00	
13 miles F. P. & W. at \$12....	156.00	84 miles I. .. at \$5	420.00	
FARMERS VALLEY TELEPHONE CO., HEBRON		78 miles C. W. at \$15	1,170.00	
16 miles F. P. & W. at \$12....	192.00	Finley Exchange		
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO		73 phones at \$10	730.00	
79 miles F. P. & W. at \$63....	4,977.00	7 P. B. X. Stations at \$6	42.00	
105 miles I. W. at \$5.....	525.00	Hope Exchange		
286 miles C. W. at \$15	3,990.00	107 phones at \$13	1,391.00	
Belfield Exchange		8 P. B. X. Stations at \$6	48.00	
115 phones at \$13	1,495.00	Sharon Exchange		
4 P. B. X. Stations at \$6	24.00	34 phones at 10	340.00	
Dickinson Exchange		1 P. B. X. Stations at \$6	6.00	
594 phones at \$25.....	14,850.00	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.		
173 P. B. X. Stations at \$6.....	1,038.00	36.1 miles F. P. & C. W. at \$15	1,763.00	
SPRING CREEK TELEPHONE CO., DICKINSON		36.1 miles F. P. & C. W. at \$73	2,635.00	
12 miles F. P. & W. at \$12....	144.00	117.5 miles C. W. at \$15.....	1,763.00	
ANTELOPE TELEPHONE CO., DICKINSON		GRIGGS COUNTY TELEPHONE CO., COOPERSTOWN		
12 miles F. P. & W. at \$12....	144.00	7 miles F. P. & W. at \$23	161.00	
THE PEOPLES TELEPHONE CO., TAYLOR		3 miles I. W. at \$5	15.00	
79½ miles F. P. & W. at \$28..	1,829.00	SHERBROOKE RURAL TELEPHONE CO., HOPE		
53½ miles I. W. at \$5	268.00	5 miles F. P. & W. at \$12....	60.00	
Taylor Exchange		½ mile I. W. at \$5	5.00	
57 phones at \$10	570.00	SHARON RURAL TELEPHONE CO., SHARON		
		48 miles F. P. & W. at \$12 ...	576.00	
		17 miles I. W. at \$5	85.00	

STUTSMAN COUNTY		Pingree Exchange
ELDRIDGE RURAL TELEPHONE CO.,	ELDRIDGE	45 phones at \$10
6½ miles F. P. & W. at \$12..	78.00	3 P. B. X. Stations at \$6
28½ miles I. W. at \$5	143.00	18.00
FARMERS SOUTHWESTERN TELE- PHONE COMPANY, SIDNEY		FARM- S. MUTUAL TELEPHONE COMPANY, EDMUNDS
15 miles F. P. & W. at \$12 ...	180.00	16½ miles F. P. & W. at \$12..
WRIGHT ALLEN TELEPHONE CO.,	JAMESTOWN	198.00
12 miles F. P. & W. at \$12....	144.00	JAMES RIVER RURAL TELEPHONE CO., PINGRIE
22 miles I. W. at \$5	110.00	30 miles F. P. & W. at \$12....
JAMES LAKE TELEPHONE CO.,	PINGREE	360.00
8 miles F. P. & W. at \$12	96.00	MCKINLEY TELEPHONE CO., KENSAL
PIPESTEM TELEPHONE COMPANY,	EDMUNDS	5 miles I. W. at \$5
18 miles F. P. & W. at \$12....	216.00	25.00
BEAVER RURAL TELEPHONE CO.,	JAMESTOWN	POMONA VALLEY TELEPHONE CO., EDGELEY
17 miles F. P. & W. at \$12	204.00	10 miles F. P. & W. at \$20....
BUCHANAN TELEPHONE COMPANY,	BUCHANAN	200.00
75 miles F. P. & W. at \$12....	900.00	35 miles I. W. at \$5.....
6½ miles I. W. at \$5	33.00	175.00
13 miles F. P. & W. at \$20....	260.00	12½ miles F. P. & W. at \$23 ..
13 miles I. W. at \$5	65.00	288.00 Streeter Exchange
MELVILLE RURAL TELEPHONE CO.,	MELVILLE	59 phones at \$10
12 miles F. P. & W. at \$12 ...	144.00	590.00
12 miles I. W. at \$5	60.00	McGINNIS TELEPHONE LINE, JAMESTOWN
MONTPELIER TELEPHONE CO.,	MONTPELIER	7 miles F. P. & W. at \$12
67 miles F. P. & W. at \$12....	804.00	84.00
58 miles I. W. at \$5	265.00	7 miles I. W. at \$5
WINFIELD RURAL TELEPHONE CO.,	JAMESTOWN	360.00
11½ miles F. P. & W. at \$12 ..	138.00	30 miles I. W. at \$5
10½ miles I. W. at \$5	53.00	150.00
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.		BENNETT & THOM TELEPHONE CO., ELDRIDGE
178.75 miles F. P. & W. at \$23..	4,111.00	7 miles F. P. & W. at \$12
103.65 miles I. W. at \$5.....	518.00	84.00
99.95 miles F. P. & W. at \$63..	6,297.00	7 miles I. W. at \$5
97.15 miles I. W. at \$5	486.00	35.00
463.84 miles C. W. at \$15....	6,958.00	DOLLAR LAKE TELEPHONE CO., EDMUNDS
Courtney Exchange		9 miles F. P. & W. at \$12
94 phones at \$10	940.00	108.00
6 P. B. X. Stations at \$6.....	36.00	MEDINA TELEPHONE CO., MEDINA
Jamestown Exchange		172 miles F. P. & W. at \$20....
1282 phones at \$25	32,050.00	3,440.00
318 P. B. X. Stations at \$6....	1,908.00	60 miles I. W. at \$5.....
Kensal Exchange		300.00 Medina Exchange
65 phones at \$10	650.00	60 phones at \$10
1 P. B. X. Station at \$6	6.00	600.00 Woodworth Exchange
Spiritwood Exchange		30 phones at \$10
15 phones at \$10	150.00	300.00
1 P. B. X. Station at \$6	6.00	SIDNEY RURAL TELEPHONE CO., MONTPELIER
N. D. INDEPENDENT TELEPHONE CO., FARGO		23½ miles F. P. & W. at \$12..
79.5 miles F. P. & W. at \$63 ...	5,009.00	282.00
85.5 miles I. W. at \$5	428.00	NORTH MARION FARMERS TELE- PHONE CO., MARION
416 miles C. W. at \$15.....	6,240.00	3 miles F. P. & W. at \$12....
Cleveland Exchange		36.00
39 phones at \$10	390.00	TOWNER COUNTY
2 P. B. X. Stations at \$6....	12.00	NORTHWEST POWER CO., CANDO
		Cando Exchange
		206 phones at \$13
		2,678.00
		RADER & RADER, CANDO
		8½ miles F. P. & W. at \$12....
		105.00
		CLYDE MUTUAL TELEPHONE CO., CLYDE
		16 miles F. P. & W. at \$12....
		192.00
		24 miles I. W. at \$5
		120.00
		HOME TELEPHONE CO., HANNAH
		26½ miles F. P. & W. at \$23..
		610.00
		26½ miles I. W. at \$5
		138.00
		1¾ miles F. P. & W. at \$60....
		105.00
		20½ miles I. W. at \$5
		103.00

FARMERS TELEPHONE CO., STARKWEATHER	Portland Exchange
8½ miles F. P. & W. at \$12....	103 phones at \$13 1,339.00
1½ miles I. W. at \$5	8.00
12½ miles F. P. & W. at \$60 ..	750.00
12½ miles I. W. at \$5	63.00
FARMERS GRAIN & SHIPPING CO., DEVILS LAKE	
21.56 miles F. P. & W. at \$12..	259.00
BRANDON, DEVILS LAKE & SOUTHERN RY. CO., DEVILS LAKE	
13½ miles F. P. & W. at \$12..	162.00
ROLLA RURAL TELEPHONE CO., ROLLA	
12 miles F. P. & W. at \$12 ...	144.00
SOO TELEPHONE LINE, MINNEAPOLIS, MINN.	
20.93 miles F. P. & W. at \$12..	251.00
.91 miles I. W. at \$5	5.00
NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.	
61.50 miles F. P. & W. at \$28..	1,415.00
34.5 miles I. W. at \$5	123.00
40.60 miles F. P. & W. at \$60..	2,436.00
98.3 miles I. W. at \$5	492.00
47.6 miles C. W. at \$15.....	714.00
Bisbee Exchange	
73 phones at \$10	730.00
1 P. B. X. Station at \$6.....	6.00
Perth Exchange	
32 phones at \$10	320.00
2 P. B. X. Stations at \$6	12.00
PERTH FARMERS TELEPHONE CO., PERTH	
8½ miles F. P. & W. at \$12....	105.00
FARMERS TELEPHONE CO., CANDO	
200½ miles F. P. & W. at \$20..	4,010.00
54½ miles F. P. & W. at \$60..	3,285.00
212½ miles I. W. at \$5	1,068.00
Egeland Exchange	
45 phones at \$10	450.00
Rock Lake Exchange	
35 phones at \$10	350.00
Hansboro Exchange	
29 phones at \$10	290.00
MYLO FARMERS TELEPHONE CO., MYLO	
1½ miles F. P. & W. at \$12....	18.00
1½ miles I. W. at \$5	8.00
TRAILL COUNTY	
TRAILL COUNTY TELEPHONE CO., HILLSBORO	
225½ miles F. P. & W. at \$23..	5,187.00
264½ miles I. W. at \$5	1,323.00
Hillsboro Exchange	
250 phones at \$25	6,250.00
RED RIVER VALLEY TELEPHONE CO., NORTHWOOD	
287 miles F. P. & W. at \$23....	6,601.00
819 miles I. W. at \$5	1,595.00
Buxton Exchange	
74 phones at \$10	740.00
Hatton Exchange	
131 phones at \$13	1,703.00
Mayville Exchange	
213 phones at \$13	2,769.00
HENDRUM TELEPHONE CO., HENDRUM, MINN.	
25½ miles F. P. & W. at \$20..	515.00
26 5-6 miles I. W. at \$5	134.00
HUNTER TELEPHONE CO., HUNTER	
21 miles F. P. & W. at \$23....	483.00
3 miles I. W. at \$5	15.00
N. D. INDEPENDENT TELEPHONE CO., FARGO	
34.75 miles F. P. & W. at \$63..	2,189.00
7.75 miles I. W. at \$5	39.00
61.5 miles C. W. at \$15.....	923.00
N. W. TELEPHONE EXCHANGE CO., OMAHA, NEBR.	
75.10 miles F. P. & C. W. at \$73	5,482.00
28.8 miles I. W. at \$5	119.00
416.90 miles C. W. at \$15.....	6,253.00
HALSTAD TELEPHONE CO., HALSTAD, MINN.	
5 miles F. P. & W. at \$20	100.00
WALSH COUNTY	
OPS RURAL TELEPHONE CO., VESELEYVILLE	
18 miles F. P. & W. at \$12....	216.00
10 miles I. W. at \$5	50.00
FARMINGTON RURAL TELEPHONE CO., GRAFTON	
8 miles F. P. & W. at \$12	96.00
14 miles I. W. at \$5.....	70.00
MIDDLE BRANCH RURAL TELEPHONE CO., GRAFTON	
6½ miles F. P. & W. at \$12....	78.00
11½ miles I. W. at \$5	57.00
WALSH CENTER TELEPHONE CO., VESELEYVILLE	
20 miles F. P. & W. at \$12....	240.00
20 miles I. W. at \$5	100.00
WEST ADAMS FARMERS TELEPHONE CO., AUBURN	
7 miles F. P. & W. at \$12	84.00
19 miles I. W. at \$5	95.00
OAKWOOD RURAL TELEPHONE CO., OAKWOOD	
10 miles F. P. & W. at \$12....	120.00
22 miles I. W. at \$5.....	110.00
MEDFORD MUTUAL TELEPHONE CO., FORDVILLE	
23 miles F. P. & W. at \$12....	276.00
CASHEL FARMERS TELEPHONE CO., CASHEL	
9½ miles F. P. & W. at \$12....	114.00
9½ miles I. W. at \$5	48.00
PARK RIVER TELEPHONE CO., PARK RIVER	
55 miles F. P. & W. at \$23....	1,265.00
25 miles I. W. at \$5	125.00
Park River Exchange	
130 phones \$13	1,690.00

SCHRANK RURAL TELEPHONE CO., GRAFTON		NORTON TELEPHONE CO., LANKIN	
2½ miles F. P. & W. at \$12...	30.00	177.5 miles F. P. & W. at \$20 ..	3,550.00
19¼ miles I. W. at \$5.....	98.00	72.5 miles I. W. at \$5	363.00
SALT LAKE RURAL TELEPHONE CO., ARDOCH		16.5 miles F. P. & W. at \$60...	990.00
8¼ miles F. P. & W. at \$12..	102.00	16.5 miles I. W. at \$5	83.00
1½ miles poles at \$7	11.00	Lankin Exchange	
SRAFTON RURAL TELEPHONE CO., GRAFTON		27 phones at \$10	270.00
54 miles F. P. & W. at \$12	648.00	Fairdale Exchange	
105 miles I. W. at \$5	525.00	25 phones at \$10	250.00
KELLOGG RURAL TELEPHONE CO., GRAFTON		SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.	
7½ miles F. P. & W. at \$12....	87.00	9.96 miles I. W. at \$5	50.00
10½ miles I. W. at \$5	51.00	N. D. INDEPENDENT TELEPHONE CO., FARGO	
PULASKI RURAL TELEPHONE CO., WARSAW		8.5 miles F. P. & C. W. at \$73..	621.00
12 miles F. P. & W. at \$12....	144.00	8.5 miles C. W. at \$15.....	128.00
12 miles I. W. at \$5	60.00	LAWTON TELEPHONE CO., LAWTON	
OSLO TELEPHONE CO., OSLO, MINN		17 miles F. P. & W. at \$12....	204.00
32 miles F. P. & W. at \$20....	640.00	N. W. TELEPHONE EXCHANGE CO., OMAHA, NEBR.	
8 miles I. W. at \$5.....	40.00	27 miles F. P. & W. at \$23....	621.00
CONSOLIDATED TELEPHONE CO., FOREST RIVER		40 miles I. W. at \$5.....	200.00
Forest River Exchange		137.95 miles F. P. & W. at \$63	8,691.00
30 phones at \$10	300.00	199.85 miles I. W. at \$5	999.00
MARTIN TOWNSHIP RURAL TELE- PHONE CO., GRAFTON		867 miles C. W. at \$15.....	13,005.00
6 miles F. P. & W. at \$12.....	72.00	Grafton Exchange	
9 miles I. W. at \$5	45.00	388 phones at \$25	9,575.00
HERRIOTT CO-OPERATIVE TELE- PHONE CO., GRAFTON		31 P. B. X. Stations at \$6.....	186.00
9½ miles F. P. & W. at \$12....	114.00	Minto Exchange	
12½ miles I. W. at \$5	66.00	59 phones at \$10.....	590.00
EDINBURG & TIBER TELEPHONE CO., EDINBURG		50 phones at \$10	500.00
24 miles F. P. & W. at \$12 ...	288.00	2 P. B. X. Stations at \$6	12.00
Edinburg Exchange		FARMERS MUTUAL TELEPHONE CO., PARK RIVER	
46 phones at \$10	460.00	31¾ miles F. P. & W. at \$12..	381.00
FARMERS RURAL TELEPHONE CO., FOREST RIVER		6¾ miles I. W. at \$5	34.00
3 miles F. P. & W. at \$12	36.00	OAK PARK TELEPHONE COMPANY, GRAFTON	
TRI-COUNTY TELEPHONE CO., PETERSBURG		2½ miles F. P. & W. at \$12	30.00
5 miles F. P. & W. at \$23.....	115.00	6¾ miles I. W. at \$5	34.00
5 miles I. W. at \$5	25.00	FOREST RIVER HOME TELEPHONE COMPANY, FOREST RIVER	
THE BROCKET FARMERS TELE- PHONE CO., BROCKET		6 miles F. P. & W. at \$12	72.00
20¼ miles F. P. & W. at \$23... ..	472.00	MONTROSE MUTUAL TELEPHONE CO., MILTON	
THE HOME IMPROVEMENT CO., CRYSTAL		2½ miles F. P. & W. at \$12....	30.00
38½ miles F. P. & W. at \$23.. ..	886.00	SWANT RURAL TELEPHONE CO., ARDOCK	
81½ miles I. W. at \$5	408.00	¾ mile F. P. & W. at \$12....	9.00
Hoople Exchange		12.25 miles I. W. at \$5.....	61.00
40 phones at \$10.....	400.00	STAR TELEPHONE CO., PISEK	
THE EDINBURG & GARDAR TELE- PHONE CO., EDINBURG		46 miles F. P. & W. at \$20....	920.00
25 miles F. P. & W. at \$23....	575.00	109 miles I. W. at \$5.....	545.00
55 miles I. W. at \$5	275.00	Pisek Exchange	
Edinburg Exchange		92 phones at \$10	920.00
42 phones at \$10	420.00	N. G. STOKESBERRY TELEPHONE CO., INKSTER	
VALLEY TELEPHONE CO., SAWYER		10 miles F. P. & W. at \$20 ...	200.00
22 miles F. P. & W. at \$12	264.00	11 miles I. W. at \$5	55.00
5 miles I. W. at \$5	25.00	Fordville Exchange	
45 phones at \$10	450.00	WARD COUNTY	

SOUTH SIDE PHONE LINE, SAWYER	243.6 miles I. W. at \$5	1,218.00	
40 miles F. P. & W. at \$12	480.00	406.10 miles C. W. at \$15.....	6,092.00
Kenmare Exchange			
BERTHOLD FARMERS TELEPHONE CO., BERTHOLD	282 phones at \$13	3,666.00	
140 miles F. P. & W. at \$23... ..	3,220.00	37 P. B. X. Stations at \$6	222.00
92 miles I. W. at \$5	460.00	Sawyer Exchange	
Berthold Exchange	24 phones at \$10	240.00	
265 phones at \$13	3,445.00	KEYSTONE MUTUAL TELEPHONE CO., VELVA	
Des Lacs Exchange		2½ miles F. P. & W. at \$12.. ..	30.00
138 phones at \$13..... ..	1,794.00	PLEASANT VALLEY FARMERS TELEPHONE CO., MAX	
NORTHERN STATES POWER CO., MINOT	86¾ miles F. P. & W. at \$23... ..	1,987.00	
42½ miles I. W. at \$5	210.00	28 miles F. P. & W. at \$23..... ..	644.00
Minot Exchange	84 miles I. W. at \$5	420.00	
2323 phones at \$25	58,075.00	28 miles F. P. & W. at \$60..... ..	1,680.00
56 miles C. W. at \$15		56 miles C. W. at \$15	840.00
URBAN TELEPHONE CO., KENMARIE	FORT BERTHOLD FARMERS MUTUAL TELEPHONE CO., MAKOTI		
Niobe Exchange	47½ miles F. P. & W. at \$23... ..	1,087.00	
12 phones at \$10	120.00	58½ miles I. W. at \$5..... ..	293.00
GRAVES TELEPHONE CO., KENMARIE	Makoti Exchange		
132 miles F. P. & W. at \$23... ..	3,036.00	50 phones at \$10	500.00
33 miles I. W. at \$5..... ..	165.00	QUESTAD FARMERS MUTUAL TELEPHONE CO., CARPIO	
LONE STAR RURAL TELEPHONE CO., GLENBURN	1½ miles F. P. & W. at \$12	18.00	
36 miles F. P. & W. at \$12... ..	432.00	PLAZA TELEPHONE CO., PLAZA	
8 miles I. W. at \$5	40.00	6 miles F. P. & W. at \$12..... ..	72.00
FIRST FARMERS TELEPHONE CO., DEERING	2 miles I. W. at \$5	10.00	
14 miles F. P. & W. at \$12..... ..	168.00	QUEEN CITY TELEPHONE CO., RYDER	
PROGRESSIVE FARMERS TELEPHONE CO., VELVA	23 miles F. P. & W. at \$23... ..	529.00	
48 miles F. P. & W. at \$12..... ..	576.00	19 miles I. W. at \$5..... ..	95.00
Douglas Exchange	Ryder Exchange		
DOUGLAS TELEPHONE CO., DOUGLAS	83 phones at \$10	830.00	
10½ miles F. P. & W. at \$23... ..	242.00	LEWIS MUTUAL TELEPHONE CO., NORMA	
Douglas Exchange	8 miles F. P. & W. at \$12..... ..	96.00	
62 phones at \$10	620.00	18 miles I. W. at \$5..... ..	95.00
RENVILLE TELEPHONE CO., DONNYBROOK	WELLS COUNTY		
51 miles F. P. & W. at \$20.... ..	1,020.00	HILLSDALE FARMERS TELEPHONE CO., HARVEY	
58 miles I. W. at \$5..... ..	290.00	20 miles F. P. & W. at \$12..... ..	240.00
Donnybrook Exchange	40 phones at \$10	50.00	
CARPIO TELEPHONE CO., CARPIO	HEIMDAL & BLOOMINGTON FARMERS TELEPHONE CO., HEIMDAL		
102½ miles F. P. & W. at \$20... ..	2,050.00	22½ miles F. P. & W. at \$12.. ..	270.00
44 miles I. W. at \$5	220.00	9½ miles I. W. at \$5	48.00
Carpio Exchange	38 phones at \$10		
Foxholm Exchange	13 phones at \$10	130.00	
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	GERMAN OSHKOSH TELEPHONE CO., EMRICK		
.05 mile F. P. & W. at \$12	5.00	29 miles F. P. & W. at \$12.... ..	348.00
1.67 mile I. W. at \$5	9.00	BOWDEN TELEPHONE CO., BOWDEN	
N. D. INDEPENDENT TELEPHONE CO., FARGO	63 miles F. P. & W. at \$12.... ..	756.00	
20 miles F. P. & W. at \$63	1,260.00	8 miles I. W. at \$5	15.00
20 miles I. W. at \$5	100.00	Bowden Exchange	
40 miles C. W. at \$15	600.00	30 phones at \$10	300.00
N. W. TELEPHONE EXCHANGE CO., OMAHA, NEBR.	GERMANTOWN FARMERS TELEPHONE CO., CATHAY		
17.5 miles F. P. & W. at \$23.... ..	403.00	21 miles F. P. & W. at \$12	252.00
27.7 miles I. W. at \$5	139.00	BREMAN & HAMBERG TELEPHONE EXCHANGE, BREMAN	
110.20 miles F. P. & W. at \$60.. ..	6,612.00	7 miles F. P. & W. at \$60	420.00
		7 miles I. W. at \$5	35.00

Bremen Exchange		NORWAY LAKE TELEPHONE CO., HAMBURG
16 phones at \$10	160.00	14 miles F. P. & W. at \$12.... 168.00
Hamberg Exchange		1 1/2 mile I. W. at \$5 8.00
23 phones at \$10	230.00	
HEATON SOUTHERN TELEPHONE CO., NO. 1, HEATON		FARMERS MUTUAL TELEPHONE CO., BARLOW
14 1/2 miles F. P. & W. at \$12.. 174.00		8 miles F. P. & W. at \$23.... 184.00
CATHAY TELEPHONE CO., CATHAY		BENSON & WELLS COUNTY TELEPHONE CO., MADDOCK
19 1/4 miles F. P. & W. at \$12.. 231.00		8 3/4 miles F. P. & W. at \$12 99.00
HIGHLAND RUSSLAND TELEPHONE CO., FESSENDEN		BREMEN TELEPHONE CO., BREMEN
32 miles F. P. & W. at \$20..... 640.00		28 miles F. P. & W. at \$12.... 336.00
MANFRED FARM TELEPHONE CO., MANFRED		8 miles I. W. at \$5 40.00
95 miles F. P. & W. at \$23.... 2,185.00		NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
20 miles I. W. at \$5 100.00		96.30 miles F. P. & W. at \$23.. 2,215.00
Manfred Exchange		32.5 miles I. W. at \$5..... 163.00
15 phones at \$10 150.00		3.5 miles F. P. & I. W. at \$63.. 220.00
Wellsburg Exchange		39.65 miles F. P. & C. W. at \$73 2,894.00
8 phones at \$10 80.00		46.45 miles C. W. at \$15 697.00
CHASELEY CO-OPERATIVE TELE- PHONE CO., CHASELEY		Harvey Exchange
51 miles F. P. & W. at \$12.... 612.00		247 phones at \$13 3,211.00
10 miles I. W. at \$5 50.00		10 P. B. X. Stations at \$6 60.00
BREMEN NORWAY LAKE TELE- PHONE CO., BREMEN		N. D INDEPENDENT TELEPHONE CO., FARGO
13 miles F. P. & W. at \$12.... 156.00		3.5 miles F. P. & W. at \$23.... 81.00
HAMBURG & NORWAY TELEPHONE CO., FESSENDEN		3.5 miles I. W. at \$5 18.00
30 miles F. P. & W. at \$12.... 360.00		72.5 miles F. P. & W. at \$63.00 4,568.00
15 miles I. W. at \$5..... 75.00		147.5 miles I. W. at \$5 738.00
MAPLE LEAF TELEPHONE CO., FESSENDEN		172 miles C. W. at \$15 2,580.00
9 1/4 miles F. P. & W. at \$12.... 111.00		Cathay Exchange
9 1/4 miles I. W. at \$5 46.00		34 phones at \$10 340.00
HEATON TELEPHONE EXCHANGE, HEATON		1 P. B. X. Station at \$6 6.00
17 phones at \$10 170.00		Fessenden Exchange
JAMES RIVER FARMERS TELE- PHONE CO., FESSENDEN		137 phones at \$13 1,781.00
15 miles F. P. & W. at \$12 180.00		15 P. B. X. Stations at \$6 90.00
WOODWARD FARMERS TELEPHONE CO., CATHAY		CATHAY TOWNSHIP TELEPHONE CO., CATHAY
15 miles F. P. & W. at \$12 ... 180.00		19 miles F. P. & W. at \$12.... 228.00
SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.		25 miles I. W. at \$5 125.00
.27 mile F. P. & W. at \$12 ... 5.00		HEATON NORTHWESTERN TELE- PHONE CO., HEATON
1 mile I. W. at \$5 5.00		2 1/2 miles F. P. & W. at \$12.... 30.00
NEW ROCKFORD NORTHWEST TEL- EPHONE CO., NEW ROCKFORD		1 mile I. W. at \$5 5.00
5 miles F. P. & W. at \$12.... 60.00		COTTONWOOD TELEPHONE CO., FESSENDEN
4 miles I. W. at \$5 20.00		14 miles F. P. & W. at \$12.... 168.00
EDEN TELEPHONE CO., SHEYENNE		14 miles I. W. at \$5 70.00
37 miles F. P. & W. at \$12.... 444.00		TWIN HILL TELEPHONE CO., MARTIN
THE HEIMDAL KLARA TELEPHONE CO., HEIMDAL		4 miles F. P. & W. at \$12.... 48.00
23 miles F. P. & W. at \$12 ... 276.00		1 mile I. W. at \$5 5.00
PLEASANT VALLEY TELEPHONE CO., HURDSFIELD		EDDY WESTERN TELEPHONE CO., NEW ROCKFORD
9 miles F. P. & W. at \$12 108.00		12 miles F. P. & W. at \$12 ... 144.00
1 mile I. W. at \$5 5.00		SYKESTON TELEPHONE EXCHANGE, SYKESTON
		50 phones at \$10 500.00
		CRYSTAL LAKE TELEPHONE CO., HURDSFIELD
		7.50 miles F. P. & W. at \$12 ... 90.00
		Hurdsfield Exchange
		37 phones at \$10 370.00

WILLIAMS COUNTY	McGregor Exchange
FARMERS NORTHWESTERN TELEPHONE CO., WILLISTON	11 phones at \$10
102 miles F. P. & W. at \$23....	2,346.00
163 miles I. W. at \$5	815.00
MUDDY VALLEY TELEPHONE CO., WILLISTON	23 miles F. P. & W. at \$12....
30 miles F. P. & W. at \$20	600.00
24 miles I. W. at \$5	120.00
THE TEMPLE RURAL TELEPHONE CO., TEMPLE	10 miles I. W. at \$5
42½ miles F. P. & W. at \$23..	978.00
7½ miles I. W. at \$5	88.00
WILLIAMS COUNTY MUTUAL TELEPHONE CO., RAY	Hamlet Exchange
168 miles F. P. & W. at \$60....	10,080.00
133 miles I. W. at \$5	665.00
Ray Exchange	6 phones at \$10
109 phones at \$13	1,417.00
BENSON VALLEY TELEPHONE CO., TIOGA	TWIN CITY FARMERS TELEPHONE CO., WHITE EARTH
3½ miles F. P. & W. at \$12..	39.00
7¾ miles I. W. at \$5	39.00
TRUAX TELEPHONE CO., EPPING	6 miles F. P. & W. at \$12....
53 miles F. P. & W. at \$12....	636.00
7 miles I. W. at \$5	35.00
TIOGA FARMERS TELEPHONE CO., TIOGA	12 miles I. W. at \$5
58 miles F. P. & W. at \$20....	1,160.00
40 miles I. W. at \$5	200.00
14 miles F. P. & W. at \$23....	322.00
Tioga Exchange	12 miles I. W. at \$5
67 phones at \$10	670.00
	Wildrose Exchange
	50 phones at \$10
	500.00
	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.
	4 miles F. P. & W. at \$23
	92.00
	110.25 miles F. P. & W. at \$60..
	6,615.00
	105.75 miles I. W. at \$5
	529.00
	134.50 miles C. W. at \$15....
	2,018.00
	Williston Exchange
	849 phones at \$16
	10,384.00
	160 P. B. X. Stations at \$6....
	1,014.00
	M. W. B. FARMERS CO-OPERATIVE TELEPHONE CO., WHITE EARTH
	12¾ miles F. P. & W. at \$12..
	153.00
	3 miles I. W. at \$5
	15.00





Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Moved by Langer that the Pullman Company of Chicago, Illinois, be assessed for the year 1918 upon the Pullman sleeping cars and equipment which operate over 377.58 miles of the Northern Pacific Railway lines in North Dakota for the total sum of \$150,276.00, and the valuation to be apportioned to the several counties according to the number of miles of Northern Pacific Railway located in the counties through which the Pullman cars operate, being at the rate of \$398.00 per mile, as follows:

ASSESSMENT OF PULLMAN COMPANIES, 1918

ASSESSED AT \$398.00 PER MILE

COUNTY	Miles
Barnes	37.06
Billings	22.32
Burleigh	37.96
Cass	43.03
Golden Valley	23.05
Kidder	30.16
Morton	76.03
Stark	58.83
Stutsman	49.14
Total Mileage	377.58
Total Assessed Value	\$150,276.00

Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

At twelve o'clock Langer moved that the Board adjourn until 2 o'clock P. M. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

2:00 P. M. August 27th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at two o'clock P. M. On roll call Frazier, Langer, Hall, Steen and Kositzky responded.

The entire afternoon was taken up in reviewing the assessment of real estate as returned by the County Auditors under the following subdivisions:

No. 1—Lands without Improvements.

No. 2—Structures and Improvements on Lands.

No. 3—Lots Without Improvements.

No. 4—Structures and Improvements on Lots.

**ABSTRACT OF ASSESSMENT OF REAL ESTATE AS
LEFT BY COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918**

Farm Lands, Buildings and Other Permanent Improvements on Lands

	Total Acres Assessed *	Average Per A.	Lands, Without Improvements Assessed Value	Structures and Improvements on Lands Assessed Value *
	Total Acreage *		Total Acreage *	
Adams	583,606.00	3.37	1,964,842.00	91,364.00
Barnes	947,209.00	7.23	6,845,624.00	528,512.00
Benson	764,262.00	4.79	3,649,449.00	319,267.00
Billings	556,513.00	2.31	1,287,721.00	40,026.00
Bottineau	1,063,019.00	5.11	5,488,682.00	494,676.00
Bowman	618,836.00	2.99	1,852,048.00	54,443.00
Burke	673,615.00	3.97	2,678,695.00	54,218.00
Burleigh	980,942.00	4.09	4,006,387.00	203,508.00
Cass	1,113,215.00	9.08	10,109,888.00	964,130.00
Cavalier	952,094.00	6.03	5,749,330.00	333,252.00
Dickey	717,993.00	6.20	4,450,493.00	246,780.00
Divide	743,251.00	4.34	3,226,350.00	126,008.00
Dunn	912,966.00	4.67	4,266,904.00	179,664.00
Eddy	387,589.00	5.44	2,109,405.00	145,942.00
Emmons	927,153.00	3.81	3,533,040.00	215,818.00
Foster	405,745.00	5.31	2,158,330.00	182,118.00
Golden Valley..	564,220.00	3.23	1,804,022.00	136,057.00
Grand Forks	901,714.00	7.69	6,938,539.00	511,664.00
Grant	978,655.00	3.80	3,724,254.00	188,240.00
Griggs	449,797.00	7.26	3,266,342.00	320,298.00
Hettinger	667,726.00	4.40	2,944,495.00	32,540.00
Kidder	818,706.00	3.63	2,373,449.00	141,918.00
LaMoure	715,776.00	6.25	4,469,212.00	341,972.00
Logan	601,501.00	3.91	2,352,461.00	142,068.00
McHenry	1,150,566.00	4.34	4,989,151.00	186,862.00
McIntosh	600,338.00	4.28	2,568,958.00	199,585.00
McKenzie	1,249,676.00	2.26	2,822,666.00	146,471.00
McLean	1,150,859.00	3.54	4,076,634.00	243,111.00
Mercer	606,121.00	4.71	2,360,609.00	60,287.00
Morton	1,132,823.00	3.77	4,274,702.00	384,056.00
Mountain	970,556.00	3.43	3,327,337.00	150,186.00
Nelson	620,053.00	7.10	4,405,724.00	240,475.00
Oliver	429,662.00	4.00	1,729,546.00	61,182.00
Pembina	707,638.00	6.64	4,700,002.00	336,579.00
Pierce	627,720.00	4.30	2,698,624.00	168,684.00
Ramsey	740,990.00	6.17	4,573,241.00	364,767.00
Ransom	536,304.00	6.92	3,708,624.00	201,009.00
Renville	556,527.00	5.20	2,896,928.00	186,972.00
Richland	908,225.00	8.01	7,275,384.00	744,852.00
Rolette	527,300.00	5.06	2,370,355.00	190,622.00
Sargent	537,971.00	6.28	3,382,802.00	183,213.00
Sheridan	584,355.00	4.30	2,514,589.00	81,186.00
Sioux	140,087.00	3.55	497,541.00	8,219.00
Slope	670,459.00	3.36	2,258,718.00	22,747.00
Stark	814,560.00	3.30	2,688,498.00	210,038.00
Steele	453,980.00	7.59	3,448,244.00	277,426.00
Stutsman	1,393,862.00	7.17	10,036,832.00	167,922.00
Towner	629,088.00	6.19	3,898,052.00	372,976.00
Trail	545,789.00	9.11	4,973,867.00	290,546.00
Walsh	818,658.00	7.96	6,523,714.00	473,785.00
Ward	1,233,031.00	4.02	5,699,272.00	442,378.00
Wells	797,780.00	5.44	4,337,774.00	302,978.00
Williams	1,204,451.00	3.76	4,526,782.00	221,576.00

Total 40,375,592.00* 206,165,082.00 12,916,174.00*
\$5.10 average value per acre throughout the State.

ABSTRACT OF ASSESSMENT OF REAL ESTATE AS
LEFT BY COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918.

Town and City Lots and Improvements Thereon.

	Lots, Without Improvements Assessed Value *	Structures and Improvements on Lots Assessed Value*	Total Assessed Value *
Adams	107,155.00	108,275.00	2,271,636.00
Barnes	582,936.00	761,441.00	8,718,513.00
Benson	130,430.00	331,602.00	4,430,748.00
Billings	5,528.00	9,125.00	1,342,400.00
Bottineau	226,955.00	496,702.00	6,657,015.00
Bowman	152,981.00	150,847.00	2,210,313.00
Burke	103,539.00	137,242.00	2,973,694.00*
Burleigh	858,551.00	967,150.00	6,035,596.00
Cass	2,881,035.00	3,692,646.00	17,647,649.00
Cavalier	184,177.00	273,510.00	6,540,269.00
Dickey	231,553.00	356,260.00	5,285,086.00
Divide	2,828.00	195,919.00	3,551,105.00
Dunn	79,160.00	114,198.00	4,639,926.00
Eddy	161,589.00	219,672.00	2,636,608.00
Emmons	64,232.00	161,450.00	3,974,540.00
Foster	106,498.00	193,905.00	2,640,851.00
Golden Valley	162,028.00	214,985.00	2,316,092.00
Grand Forks	1,079,117.00	1,839,569.00	10,368,889.00
Grant	217,048.00	135,191.00	4,264,733.00
Griggs	129,821.00	342,084.00	4,058,545.00
Hettinger	127,669.00	154,847.00	3,259,551.00
Kidder	49,821.00	139,258.00	3,304,446.00
LaMoure	224,148.00	301,312.00	5,336,644.00
Logan	45,474.00	96,153.00	2,636,156.00
McHenry	157,154.00	289,232.00	5,622,399.00
McIntosh	101,906.00	167,373.00	3,037,822.00
McKenzie	55,847.00	95,847.00	3,120,831.00
McLean	92,375.00	274,329.00	4,686,449.00
Mercer	52,517.00	109,881.00	3,083,294.00
Morton	535,940.00	558,754.00	5,753,452.00
Mountrail	87,241.00	167,572.00	3,732,336.00
Nelson	129,414.00	234,680.00	5,070,293.00
Oliver	19,739.00	9,866.00	1,820,334.00
Pembina	109,033.00	297,195.00	5,442,809.00
Pierce	113,107.00	158,861.00	3,139,276.00
Ramsey	442,034.00	738,711.00	6,118,753.00
Ransom	134,070.00	402,560.00	4,446,263.00
Renville	61,386.00	147,936.00	3,293,222.00
Richland	286,507.00	791,735.00	9,098,478.00
Rolette	73,608.00	164,937.00	3,104,522.00
Sargent	121,553.00	179,956.00	3,867,524.00
Sheridan	44,967.00	99,523.00	2,740,265.00
Sioux	13,385.00	17,558.00	536,703.00
Slope	102,980.00	22,175.00	2,406,620.00
Stark	385,238.00	627,439.00	3,911,212.00
Steele	74,249.00	208,211.00	4,008,130.00
Stutsman	577,090.00	967,908.00	11,749,752.00
Towner	127,349.00	225,619.00	4,623,996.00
Trall	147,046.00	357,830.00	5,769,289.00
Walsh	222,830.00	523,371.00	7,745,700.00
Ward	1,267,379.00	1,456,268.00	8,865,287.00
Wells	161,588.00	318,148.00	5,120,488.00
Williams	328,676.00	594,567.00	5,671,601.00
/ Total	13,945,480.00*	21,661,369.00*	254,688,105.00*

At 5 o'clock Mr. Langer moved that we adjourn until 9 o'clock A. M. August 28th. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

FIFTH DAY

9:30 A. M. August 28th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9:30 o'clock A. M. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The entire forenoon was taken up in reviewing the assessment of real estate and improvements on land as returned by the counties, and at 12 o'clock Mr. Langer moved that the Board adjourn until 1:30 P. M. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

1:30 P. M. August 28th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The entire afternoon was taken up in reviewing the assessment of real estate as returned by the counties and estimating the amount of valuation required to raise by taxation the \$1,572,255.46 necessary to meet the claims presented against the General Fund for the period ending July 1st, 1919.

At 5 o'clock Kositzky moved that the Board adjourn until 2 o'clock P. M. August 29th. Motion was seconded by Hagan. On roll call Frazier, Hagan, Langer, Steen and Kositzky voted "aye."

SIXTH DAY

2:00 P. M. August 29th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The Board next considered the assessment of real estate under the various classifications as returned by the counties. All of these classifications having been considered and the percentage of increase and decrease of the county returns having been fixed for equalization purposes, Mr. Hagan moved that the following changes by percentage of increase or decrease of the county returns be fixed and the Secretary be and is hereby instructed to notify the several counties of the same:

Table indicating changes made by the State Board of Equalization on returns from the various county boards. Per cent. increase on County returns indicated by plus (+) sign. Decrease on County returns indicated by minus (—) sign.

1918 TAX	REAL ESTATE			
	Lands Without Improvements	Structures and Improvements on Land	Lots Without Improvements	Structures and Improvements on Lots
Counties	1.	2.	3.	4.
Adams		—40	+10	—5
Barnes	+10	—40	+10	—5
Benson	+10	—40	+10	—5
Billings		—40	+10	—5
Bottineau		—40	+10	—5
Bowman	+10	—40	+10	—5
Burke	+10	+40	+10	—5
Burleigh	+5	—40	+10	—5
Cass	+10	—40	+10	—5
Cavalier	+10	—40	+10	—5
Dickey	+10	—40	+10	—5
Divide	+10	—40	+10	—5
Dunn		—40	+10	—5
Eddy	+20	—40	+10	—5
Emmons	+10	—40	+10	—5
Foster	+20	—40	+10	—5
Golden Valley	+20	—40	+10	—5
Grand Forks	+15	—40	+10	—5
Grant	+10	—40	+10	—5
Griggs	+10	—40	+10	—5
Hettinger		+25	+10	—5
Kidder	+15	—40	+10	—5
LaMoure	+10	—40	+10	—5
Logan	+10	—40	+10	—5
McHenry	+5	—40	+10	—5
McIntosh	+10	—40	+10	—5
McKenzie		—40	+10	—5
McLean	+10	—40	+10	—5
Mercer		—40	+10	—5
Morton	+15	—40	+10	—5
Mountrain		—40	+10	—5
Nelson	+10	—40	+10	—5
Oliver		—40	+10	—5
Pembina	+20	—40	+10	—5
Pierce	+5	—40	+10	—5
Ramsey	+10	—40	+10	—5
Ransom	+5	—40	+10	—5
Renville		—40	+10	—5
Richland	+10	—40	+10	—5
Rolette		—40	+10	—5
Sargent	+10	—40	+10	—5
Sheridan		—40	+10	—5
Sioux		—40	+10	—5
Slope		+25	+10	—5
Stark	+20	—40	+10	—5
Steele	+5	—40	+10	—5
Stutsman		+25	+10	—5
Towner	+5	—40	+10	—5
Traill	+5	—40	+10	—5
Walsh	+10	—40	+10	—5
Ward		—40	+10	—5
Wells	+5	—40	+10	—5
Williams		—40	+10	—5

ABSTRACT OF ASSESSMENT OF REAL PROPERTY IN EVERY COUNTY
IN NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND
EQUALIZED BY THE STATE BOARD OF EQUALIZATION, 1918.

Farm Lands, Buildings and Other Permanent Improvements on Lands.

	Total Acres Assessed *	Average Per A.	Lands, Without Improvements Assessed Value Total Acreage *	Structures and Improvements on Lands Assessed Value *
Adams	583,606.00	3.37	1,964,842.00	54,818.00
Barnes	947,209.00	7.94	7,530,186.00	317,107.00
Benson	764,262.00	5.25	4,014,393.00	191,561.00
Billings	556,513.00	2.31	1,287,721.00	24,015.00
Bottineau	1,063,019.00	5.11	5,438,682.00	296,805.00
Bowman	618,836.00	3.29	2,037,253.00	32,685.00
Burke	673,615.00	4.37	2,946,564.00	75,905.00*
Burleigh	980,942.00	4.28	4,206,706.00	122,105.00
Cass	1,113,215.00	9.98	11,120,822.00	578,478.00
Cavalier	952,094.00	6.64	6,324,263.00	199,951.00
Dickey	717,993.00	6.81	4,895,542.00	148,068.00
Divide	743,251.00	4.77	3,548,895.00	75,604.00
Dunn	912,965.00	4.67	4,266,904.00	107,798.00
Eddy	387,589.00	6.53	2,531,286.00	37,565.00
Emmons	927,153.00	4.19	3,886,344.00	129,490.00
Foster	405,745.00	6.38	2,589,996.00	109,270.00
Golden Valley	554,220.00	3.90	2,164,826.00	81,034.00
Grand Forks	901,714.00	8.84	7,979,320.00	306,998.00
Grant	978,655.00	4.18	4,096,679.00	112,944.00
Griggs	449,797.00	7.98	3,592,976.00	192,179.00
Hettinger	667,726.00	4.40	2,944,495.00	40,675.00
Kidder	818,705.00	4.17	3,419,466.00	85,150.00
LaMoure	715,776.00	6.86	4,916,133.00	205,183.00
Logan	601,501.00	4.30	2,587,707.00	85,240.00
McHenry	1,150,566.00	4.55	5,238,608.00	112,117.00
McIntosh	600,338.00	4.70	2,825,854.00	119,751.00
McKenzie	1,249,676.00	2.26	2,822,666.00	87,882.00
McLean	1,150,859.00	3.89	4,484,297.00	145,866.00
Mercer	606,121.00	4.71	2,860,609.00	36,172.00
Morton	1,132,823.00	4.33	4,915,907.00	230,433.00
Mountain	970,566.00	3.43	3,327,337.00	90,111.00
Nelson	620,053.00	7.81	4,846,296.00	144,285.00
Oliver	429,662.00	4.00	1,729,546.00	36,709.00
Pembina	707,698.00	7.96	5,640,002.00	201,947.00
Pierce	627,720.00	4.51	2,333,555.00	101,210.00
Ramsey	740,990.00	6.78	5,030,565.00	218,360.00
Ransom	536,304.00	7.26	3,894,055.00	120,605.00
Renville	556,527.00	5.20	2,896,928.00	112,183.00
Richland	908,225.00	8.81	8,002,922.00	446,911.00
Rolette	527,300.00	5.06	2,670,355.00	114,373.00
Sargent	537,971.00	6.91	3,721,082.00	109,927.00
Sheridan	584,355.00	4.30	2,614,589.00	48,711.00
Sioux	140,087.00	3.55	497,541.00	4,931.00
Slope	670,459.00	3.36	2,258,718.00	28,433.00
Stark	814,560.00	3.96	3,226,198.00	126,022.00
Steele	453,980.00	7.97	3,620,656.00	166,455.00
Stutsman	1,393,862.00	7.17	10,036,832.00	209,902.00
Towner	629,088.00	6.50	4,092,955.00	223,785.00
Trail	545,789.00	9.56	5,222,560.00	174,327.00
Walsh	818,658.00	8.76	7,176,085.00	285,471.00
Ward	1,233,031.00	4.62	5,699,272.00	265,426.00
Wells	797,730.00	5.70	4,554,662.00	181,736.00
Williams	1,204,451.00	3.76	4,526,782.00	132,945.00
Total	40,375,592.00*	5.48	221,459,525.00*	7,938,144.00*

\$5.48 average value per acre throughout the State.

ABSTRACT OF ASSESSMENT OF REAL PROPERTY IN EVERY COUNTY IN
NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND
EQUALIZED BY THE STATE BOARD OF EQUALIZATION, 1918.

Town and City Lots and Improvements Thereon.

	Lots, Without Improvements Assessed Value *	Structures and Improvements on Lots Assessed Value*	Total Assessed Value *
			Assessed Value *
Adams	117,870.00	102,861.00	2,240,391.00
Barnes	641,229.00	723,368.00	9,211,890.00
Benson	143,473.00	315,021.00	4,664,448.00
Billings	6,080.00	8,668.00	1,326,484.00
Bottineau	249,650.00	471,867.00	6,457,004.00
Bowman	168,279.00	143,299.00	2,381,496.00
Burke	113,892.00	130,380.00*	3,266,741.00
Burleigh	944,406.00	918,792.00	6,192,009.00
Cass	3,169,138.00	3,508,014.00	18,376,452.00
Cavalier	202,594.00	259,834.00	6,986,642.00
Dickey	254,708.00	338,447.00	5,636,765.00
Divide	3,110.00	186,123.00	3,813,822.00
Dunn	87,076.00	108,488.00	4,570,266.00
Eddy	177,747.00	208,688.00	3,005,236.00
Emmons	70,655.00	153,377.00	4,239,866.00
Foster	117,147.00	184,209.00	3,000,622.00
Golden Valley	178,230.00	204,235.00	2,628,325.00
Grand Forks	1,187,028.00	1,747,590.00	11,220,936.00
Grant	238,752.00	128,431.00	4,576,896.00
Griggs	142,803.00	324,980.00	4,252,938.00
Hettinger	140,435.00	147,105.00	3,272,710.00
Kidder	54,803.00	132,295.00	3,691,714.00
LaMoure	246,562.00	286,246.00	5,654,124.00
Logan	50,021.00	91,345.00	2,814,313.00
McHenry	172,869.00	274,770.00	5,798,364.00
McIntosh	112,096.00	159,004.00	3,216,705.00
McKenzie	61,431.00	91,054.00	3,063,033.00
McLean	101,612.00	260,612.00	4,992,387.00
Mercer	57,768.00	104,387.00	3,058,936.00
Morton	589,534.00	530,816.00	6,266,690.00
Mountrail	95,965.00	159,193.00	3,672,606.00
Nelson	142,355.00	279,946.00	5,412,882.00
Oliver	21,712.00	9,373.00	1,797,340.00
Pembina	119,936.00	282,335.00	6,244,220.00
Pierce	124,417.00	150,918.00	3,210,190.00
Ramsey	486,237.00	701,775.00	6,437,437.00
Ransom	147,477.00	382,432.00	4,544,569.00
Renville	67,524.00	140,539.00	3,217,174.00
Richland	315,157.00	752,148.00	9,517,138.00
Rolette	86,468.00	156,690.00	3,027,886.00
Sargent	133,708.00	170,958.00	4,135,675.00
Sheridan	49,463.00	94,547.00	2,707,310.00
Sioux	14,723.00	16,680.00	533,875.00
Slope	113,278.00	21,066.00	2,421,495.00
Stark	423,760.00	596,067.00	4,372,047.00
Steele	81,673.00	197,800.00	4,066,584.00
Stutsman	634,799.00	919,512.00	11,801,045.00
Towner	140,083.00	214,338.00	4,671,161.00
Traill	161,750.00	339,938.00	5,898,575.00
Walsh	245,113.00	497,202.00	8,203,871.00
Ward	1,394,116.00	1,383,445.00	8,742,259.00
Wells	177,746.00	302,241.00	5,216,435.00
Williams	361,543.00	564,838.00	5,586,108.00
Total	15,340,001.00*	20,578,287.00*	265,315,957.00*

Motion was seconded by Langer. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Secretary Kositzky presented the following estimate covering the condition of the General Fund of North Dakota, in which it is estimated that in addition to the revenues derived from miscellaneous sources, it will be necessary to raise through taxation the sum of \$1,572,255.46 to meet the claims presented against this fund for the period ending July 1st, 1918.

FINANCIAL STATEMENT OF GENERAL FUND

July 1, 1918 to July 1, 1919

Liabilities

Unexpended Appropriation July 1, 1918.....	\$2,565,128.04
Estimated Emergency Appropriations by 18th Legislative Assembly which will be available prior to July 1st, 1919.....	100,000.00
	<hr/>
	\$2,665,128.04

Credits

1917 tax levied and not collected on July 1, 1918, allowing 5 per cent deduction of total 1917 tax, which is estimated will be unpaid July 1, 1919.....	\$ 367,699.09
Cash on hand in General Fund July 1, 1918.....	265,173.49
Miscellaneous Collections, other than tax levy (Estimated).....	460,000.00
Amount required to be raised by taxation to provide for carrying on the business of the State to July 1, 1919.....	<hr/> 1,572,255.46
	<hr/> \$2,665,128.04

Amount of assessed valuation required to raise \$1,572,255.46 at 4 mills, allowing
\$10,000,000.00 for legal deduction on personal property, \$403,113,115.00.

Kositzky offered the following resolution and moved its adoption:

"Resolved that the tax levy defray the expense of the State of North Dakota for the year 1918, which must be secured by taxation, be fixed at the specific sum of \$1,572,255.46, and the said sum of \$1,572,255.46 is hereby levied, being at the rate of 4 mills on each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918.

That the tax levy to provide funds for the payment of the state bonded indebtedness as the same shall become due, and known as the 'State Bonded Interest Fund' is hereby fixed at the specific sum of \$39,300.00 and the sum of \$39,300.00 is hereby levied, being at the rate of one-tenth of one mill on each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918. That the tax levy to provide funds for the payment of the State Bonded Indebtedness as it becomes due, and known as the 'State Bond Sinking Fund' is hereby fixed at the specific sum of \$78,600.00 and the said sum of \$78,600.00 is hereby levied, being at the rate of two-tenths of one mill of each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918."

The adoption of the resolution was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Moved by Langer that the said Board of Equalization now adjourn subject to the call of the Secretary. Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

SEVENTH DAY

2:00 P. M. September 23rd, 1918.

The State Board of Equalization met in the office of the Governor at 3 o'clock P. M. On roll call Frazier, Langer, Hagan and Kositzky responded.

Attorney Miller appeared in behalf of the owners of buildings and improvements on leased sites in Burleigh County and protested to the former action of the State Board of Equalization in raising the assessment on said buildings and improvements 40 per cent.

Mr. Packard of the Tax Commission was present and handed a communication to the Board in which he recommended that buildings and improvements on leased sites in Burleigh County be reduced 20 per cent, whereupon Mr. Langer moved that the assessment on buildings and improvements on leased sites in Burleigh County be reduced 20 per cent, said reduction to apply on the total valuation as left by the State Board of Equalization at a prior meeting.

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

At this time State Auditor Kositzky called the attention of the Board to a communication received from Mr. Sanders, Tax Commissioner of the Northern Pacific Railway Company, in which he stated that the Northern Pacific Railway Company had sold during the year 1917 its one-half interest in the Pullman cars operated over their line, and requested that the State Board of Equalization reduce the Northern Pacific Railway Company's 1918 assessed valuation in the amount equal to one-half of the 1918 assessment of the Pullman Company, being \$75,138.00. The Board, having been informed that the Northern Pacific Railway Company purchased during the year 1917 many additional miles of telegraph line from the Western Union Telegraph Company, instructed the State Auditor to produce the reports of the Western Union Telegraph Company for the

years 1917 and 1918, and especially that part which relates to the miles of line owned and miles of line leased from railroad companies. In compliance with the request of the Board, State Auditor Kositzky produced the 1917 report and read from it the following: "The whole length in miles of the lines or routes over which the company (Western Union Telegraph Company) did business in the State of North Dakota during the year ending on the first day of June, 1917, is shown in Schedule "B" hereto attached and is 2097.80 miles owned by this company and 1044.28 miles leased from railroad companies."

State Auditor Kositzky also produced the 1918 report and read therefrom the following: "The whole length in miles of the lines or routes over which the Western Union Telegraph Company did business in the State of North Dakota during the year ending on the first day of June, 1918, is shown in Schedule "B" hereto attached. The telegraph company owns 475.60 miles of poles and leases or uses 2963.89 miles of poles owned by railroad companies."

It being evidenced by the reports of the Western Union Telegraph Company that the railway companies did purchase nearly all of the Western Union Telegraph Company's pole and wire mileage, Mr. Hagan introduced the following resolution and moved its adoption:

"Whereas, The Northern Pacific Railway Company sold during the year 1917 its one-half interest in the Pullman cars operating over their railway line, and whereas the Northern Pacific Railway Company has purchased since 1917 considerable additional telegraph lines, and whereas, said telegraph property has increased the value of said railway line in North Dakota to the extent of many thousands of dollars, therefore;

BE IT RESOLVED, That it is the opinion of this Board that the valuation of the property of the Northern Pacific Railway Company has not been diminished by the sale of its one-half interest in the Pullman cars, and that in order to prevent any future litigation concerning the assessment of the railroad property of the Northern Pacific Railway Company in North Dakota, the facts be recorded in the minutes of the State Board of Equalization."

Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

The assessing of private car line companies was next taken up and it was agreed that the assessment of tank and refrigerator cars be based on the mileage covered by such cars in North Dakota during the year 1917, allowing tank cars fifty miles car travel per day and refrigerator cars one hundred miles car travel per day, and that the assessed value of each car shall be \$365.00 and the tax imposed shall be forty-five mills on each dollar of assessable value, and all such taxes imposed may be paid to the State Treasurer and later apportioned among the various taxing districts entitled to the same, in order to save county officials much work in spreading and collecting the tax.

Kositzky moved that the following independent car and equipment companies operating in the state be assessed and taxed for the year 1918, and the assessed valuation and tax of each company shall be as follows:

1918 PRIVATE CAR LINE ASSESSMENT

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Arms Palace Horse Car Co., Chicago, Ill.	55,439	\$ 554.00	\$ 24.93
American Refgr. Transit Co., St. Louis, Mo.	107,602	1,076.00	48.42
American Refining C., Tulsa, Okla.	12,919	258.00	11.61
American Sugar Refining Co., Chicago, Ill.	7,520	150.00	6.75
American Oil Proucts Co., Erie, Kans.	415	8.00	.36
American Tar Products Co., Chicago, Ill.	965	18.00	.81
Armour & Company, Chicago, Ill.	181,342	2,183.00	98.20
Atlantic Seaboard Despatch, Chicago, Ill.	3,945	65.00	2.92
Associated Oil Co., San Francisco	202	5.00	.23
Archer Daniels Linsseed Co., Minneapolis.	8,982	178.00	8.01
American Cotton Oil Co., New York, N. Y.	51,050	1,020.00	45.90
Alden Spear Sons Co., Boston	1,512	30.00	1.35
Ajax Gasoline Co., Kansas City, Mo.	722	14.00	.63
Albers Bros. Milling Co., Portland, Ore.	5,670	112.00	5.04
American Linseed Co., Chicago	378	6.00	.27
Barrett & Co., New York	16,730	334.00	15.03
Bay Terminal Railway, Toledo, O.	1,546	30.00	1.35
Barber Agency, W. H., Minneapolis	11,387	226.00	10.17
B. T. Babbott Co., Babbitt, N. Y.	3,685	72.00	3.24
Berry & Sons, J. B., St. Marys, W. Va.	1,805	16.00	.72
Brooks Scanlon Co., Kentwood, Va.	361	6.00	.27
Brier Hill Steel Co., Youngstown, O.	722	14.00	.63
Buttercup Oil & Car Co., Louisville, Ky.	886	16.00	.73
Canfield Refining Co., Yale, Okla.	4,930	98.00	4.11
Canadian Explosives Co., Montreal, Que.	20,657	412.00	18.54
Caddo Oil Refining Co., Shreveport, La.	1,552	30.00	1.35
Carstens Packing Co., Tacoma, Wash.	1,586	30.00	1.35
Capital Refining Co., Buffalo, N. Y.	12,856	256.00	11.52
Case Threshing Machine Co., Chicago, Ill.	19,061	190.00	8.55
Carnegie Steel Co., Pittsburgh, Pa.	2,186	42.00	1.89
Cedar Rapids Refgr. Line, Cedar Rapids, Iowa	6,083	60.00	2.70
Central Refining Co., Lawrenceville, Ill.	462	8.00	.36
Central Commercial Co., Chicago, Ill.	99	5.00	.22
Commercial Car Lines, Chicago, Ill.	107	5.00	.22
Chicago, N. Y. & Boston Refgr. Co., Chicago, Ill.	3,622	36.00	1.62
Chanute Refining Co., Chicago, Ill.	1,392	26.00	1.17
Chas T. Perry, Helena, Mont.	1,065	20.00	.90
Cleveland Cliffs Iron Co., Marquette, Mich.	22,196	442.00	19.89
Cornplants Refining Co., Warren, Pa.	664	12.00	.54
Consumers Refining Co., Chicago, Ill.	94,099	1,880.00	84.60
Constantin Refining Co., Tulsa, Okla.	17,000	340.00	15.30
Cosden & Company, Tulsa, Okla.	53,228	1,064.00	47.98
Columbia Refining & Mfg. Co., New Orleans, La.	1,442	28.00	1.26
Continental Refining Co., Briston, Okla.	398	7.00	.31
Copper River & Northwestern Ry., Seattle, Wash.	257	5.00	.22
Conewango Refining Co., Warren, Pa.	1,357	22.00	.99
Crystal Car Line, Chicago, Ill.	1,528	30.00	1.35
Crystal Oil Works, Oil City, Pa.	107	5.00	.22
Crescent Refining Co., New York	761	15.00	.66
Crew Levick Co., Warren, Pa.	415	8.00	.36
Crichton Pine & Produce Co., Crichton, Ala.	378	6.00	.27
Cushing Refining Co., Ponca City, Okla.	20,538	410.00	18.45
Cudahy Refrigerator Line, Chicago, Ill.	10,532	210.00	9.45
Cudahy Refrigerator Line, Chicago, Ill.	143,151	1,431.00	64.39
Cudahy Milwaukee Refrigerator, Cudahy, Wis.	818	8.00	.36
Cudahy Provisions Refgr. Line, Chicago, Ill.	428	5.00	.22
Cudahy Refining Co., Chicago, Ill.	8,033	160.00	7.20
Cudahy Milwaukee Tank Line, Cudahy, Wis.	756	14.00	.63
Diamond Gasoline Co., Kansas City, Mo.	1,528	30.00	1.35
Doud Stock Car Co., Chicago, Ill.	6,594	65.00	2.92
Decker Meat Express, Minneapolis	2,416	24.00	1.56
Dairy Shippers Despatch, Chicago, Ill.	3,221	32.00	1.44
Davidson Tank Line, Chicago, Ill.	535	10.00	.45
Darling & Co., Chicago, Ill.	2,490	48.00	2.16
Du Pont Powder & Chemical Co., Wilmington, Del.	16,239	334.00	14.62
Empire Refineries Company, Tulsa, Okla.	115,089	2,350.00	106.75
Economy Oil & Refining Co., Blackwell, Okla.	5,545	110.00	4.95
El Dorado Refining Co., El Dorado, Kans.	321	6.00	.27
E. H. Stanton, E. Spokane, Wash.	2,268	24.00	1.08
El Dorado Refininf Co., El Dorado, Kans.	321	5.00	.22
Emleniten Refining Co., Emleniten, Pa.	1,677	32.00	1.44
Eastern Kansas Oil Co., Moran, Kans.	705	14.00	.63
Emery Refining Co., Bradford, Pa.	1,245	24.00	1.08
Emery Manufacturing Co., Bradford, Pa.	722	14.00	.63
Fruit Growers Express Co., Chicago, Ill.	28		
Fruit Growers Express Co., Chicago, Ill.	181,734	1,818.00	81.81
Frisco Refrigerator Co., Springfield, Mo.	34,449	344.00	15.48

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Frye Tank Line, Tacoma, Wash.	7,560	\$ 150.00	\$ 6.75
Franchott, D. W., Tulsa, Okla.	176	5.00	.22
Federal Refrigerator Despatch, Chicago, Ill.	1,283	12.00	.54
Great Western Oil Refining Co., Erie, Penn.	3,882	66.00	2.97
Globe Soap Company, Cincinnati, O.	2,812	56.00	2.52
Gillespie, L. C. & Sons, New York	51,487	1,028.00	46.26
General Electric Co., Schenectady, New York	2,910	29.00	1.30
General Electric Co., Schenectady, New York	415	8.00	.36
General American Tank Line, Chicago, Ill.	265,122	5,302.00	238.59
Garden City Milling Co., Seattle, Wash.	970	18.00	.81
Glen Pool Tank Line, Kansas City, Mo.	415	8.00	.36
Gillican Chipeley Co., New Orleans, La.	378	6.00	.27
Great American Refining Co., Tulsa, Okla.	393	6.00	.27
General Refining & Producing Co., Tulsa, Okla.	186	5.00	.22
Heinz, H. J., Pittsburgh, Pa.	18,804	138.00	6.21
Hillman Refining Co., Cushing, Okla.	3,801	66.00	2.97
Imperial Oil Co., Toronto, Ont.	489,870	9,796.00	440.82
International Refining Co., Tulsa, Okla.	10,185	202.00	9.00
Illinois Oil Co., Rock Island, Ill.	1,132	22.00	.99
Independent Refining Co., Oil City, Pa.	1,473	28.00	1.26
Inland Refining Co., Tulsa, Okla.	23,874	472.00	21.24
Indiana Refining Co., Okmulgee, Okla.	16,344	326.00	14.67
Interstate Tank Car Corp., New York	133,910	2,478.00	111.51
Indian Refining Co., Lawrenceville, Ill.	1,531	30.00	1.35
International Transit Co., Chicago, Ill.	830	16.00	.72
Jas. S. Kirk & Co., Chicago, Ill.	6,747	134.00	6.03
Kansas City Refining Co., Kansas City, Mo.	2,738	54.00	2.43
Kansas Oil Refining Co., Coffeyville, Kans.	13,294	264.00	11.88
Keith Tank Line, Chicago, Ill.	17,079	340.00	15.30
Keith Car Co., Chicago, Ill.	722	14.00	.63
Keith Railway Equipment Co., Chicago, Ill.	1,498	28.00	1.26
Kinyan Refrigerator Line, Indianapolis Ind.	889	8.00	.36
Kaola Co., Portland, Ore.	756	14.00	.03
Lake Park Refining Co., Okmulgee, Okla.	4,583	90.00	4.05
Live Poultry Transit Co., Chicago, Ill.	82,781	327.00	14.71
Louisiana Oil Refining Co., Shreveport, La.	1,073	20.00	.90
Liquids Despatch Line, Chicago, Ill.	14,277	284.00	12.78
Lamp Refrigerator Co., St. Louis, Mo.	5,475	54.00	2.43
Lemac & Co., Chicago, Ill.	100	5.00	.22
Lackawanna Steel Co., Buffalo, N. Y.	722	14.00	.63
Lackawanna Live Stock Express, Chicago, Ill.	107	5.00	.22
Mather Stock Car Co., Chicago, Ill.	1,799	17.00	.76
Martin Denis Co., Newark, N. J.	2,107	42.00	1.89
Magnolia Petroleum Co., Dallas, Tex.	5,898	116.00	5.22
Marden, Orth & Hastings, Boston	6,257	124.00	5.58
Marsh Refrigerator Service Co., Milwaukee, Wis.	46,617	466.00	20.97
Marshall Oil Co., Marshalltown, Iowa	3,705	74.00	3.33
Magnolia Cotton Oil Co., Houston, Tex.	2,038	40.00	1.89
Merrick-Anderson Co., Winnipeg, Man.	1,769	34.00	1.53
Menasha Woodenware Co., Menasha, Wis.	378	5.00	.22
Merchante Planter Oil Co., Houston, Tex.	214	5.00	.22
Mid-Continent Refining Co., Tulsa, Okla.	4,088	80.00	3.60
Midland Linseed Despatch, Minneapolis	2,028	40.00	1.80
Midwest Despatch, Chicago, Ill.	1,927	20.00	.90
Midwest Refining Co., Denver, Colo.	4,628	92.00	4.14
Mid-Company Gas Co., Tulsa, Okla.	361	6.00	.27
Milwaukee Refrigerator Transit, Milwaukee	50,022	500.00	22.50
Missouri River Despatch, Chicago, Ill.	164,367	1,643.00	73.93
Mileage Gasoline Co., Tulsa, Okla.	163	5.00	.22
Michigan Amonia Co., Detroit, Mich.	118	5.00	.22
Miller Petroleum Products, Chanute, Kans.	214	5.00	.22
Miller Oil Refrigerator Works, Allegheny, Pa.	415	8.00	.36
Morris & Co., Chicago, Ill.	32,011	640.00	28.39
Morris & Co., Chicago, Ill.	25,882	258.00	11.61
Morris Live Stock Express, Chicago, Ill.	214	5.00	.22
Morell Refrigerator Line, Ottumwa, Iowa	11,470	119.00	5.25
Motor Gasoline Co., Muskogee, Okla.	722	14.00	.63
Muskogee Refining Co., Muskogee, Okla.	2,211	44.00	1.98
Mutual Oil Co., Sherman, Texas	15,498	308.00	13.86
Mutual Refining Co., Sherman, Texas	6,426	128.00	5.76
North American Refining Co., Chicago, Ill.	25,912	518.00	23.31
North American Tank Line, Chicago, Ill.	40,245	804.00	36.18
North American Car Co., Chicago, Ill.	5,234	104.00	4.63
Northern Pacific Sea Products Co., Seattle	2,198	42.00	1.89
Northern Petroleum Co., Pittsburgh, Pa.	722	14.00	.63
Nickle Plate Lackawanna Dairy Line, Chicago, Ill.	1,512	15.00	.67
Northern Linseed Co., Minneapolis, Minn.	1,512	30.00	1.35

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
N. Y. Despatch Refgr. Line, Chicago, Ill.	5,504	\$ 55.00	\$ 2.47
N. B. Cook Oil Co., New York	9,828	196.00	8.82
Oil Seeds Co., New York	642	12,000	.54
Ohio Cities Gas Co., Charleston, W. Va.	404	8.00	.36
Oklmulgee Producing & Ref. Co., Okmulgee, Okla.	162	5.00	.22
Oklahoma Refining Co., Oklahoma City, Okla.	2,203	44.00	1.98
Orleans Chemical Co., New Orleans, La.	930	18.00	.81
Osage Gasoline Co., Kansas City, Mo.	1,077	20.00	.90
Pacific Fruit Express, Chicago, Ill.	597,662	5,976.00	268.92
Paragon Refining Co., Toledo, O.	1,687	32.00	1.44
Pacific Ammonia & Chemical Co., Seattle, Wash.	2,089	40.00	1.80
Pan-American Refining Co., Tulsa, Okla.	7,512	150.00	6.75
Penn American Refining Co., Oil City, Pa.	651	12.00	.54
Pennsylvania Tank Line, Sharon, Pa.	79,510	1,590.00	71.55
Pennsylvania Oil Products & Refining Co., Eldred, Pa.	722	14.00	.63
Peerless Refining Co., Tulsa, Okla.	15,089	300.00	13.50
Peerless Transit Co., Cleveland, O.	8,932	178.00	8.01
Penick & Ford Tank Line, New Orleans, La.	11,196	222.00	9.99
Phoenix Refining Co., Tulsa, Okla.	5,690	112.00	5.04
Phoenix Cotton Oil Co., Memphis, Tenn.	1,769	34.00	1.53
Pensacola Tar & Turpentine Co., Gull Point, Fla.	1,245	24.00	1.09
Pierce Oil Corporation, St. Louis, Mo.	2,968	58.00	2.61
Philippine Vegetable Oil Co., New York	5,449	108.00	4.36
Pittsburgh Oil Refining Co., Pittsburgh, Pa.	830	16.00	.72
Ponca Refining Co., Oklahoma City, Okla.	23,905	478.00	21.51
Ponca Lube Oil Co., Ponca City, Okla.	415	8.00	.36
Polar Refrigerator Line, Chicago, Ill.	27,117	271.00	12.19
Proctor & Gamble, Cincinnati, O.	204,722	4,094.00	184.23
Producers Refining Co., Ponca City, Okla.	27,445	548.00	24.66
Pure Oil Co., Philadelphia, Pa.	14,472	288.00	12.93
Quaker City Live Stock Express, Chicago, Ill.	214	5.00	.22
Quemahoning Coal Co., Somerset, Pa.	214	5.00	.22
Riverside Oil Co., Pittsburgh, Pa.	356	6.00	.27
Riverside Western Oil Co., Tulsa, Okla.	1,444	28.00	1.26
Roxana Petroleum Co., Chicago, Ill.	6,356	126.00	5.37
Rogers Brown & Co., Seattle, Wash.	642	12.00	.54
Robinson Co., W. A. New Bedford, Mass.	1,134	22.00	.99
Republic Cresoting Co., Indianapolis, Ind.	1,885	36.00	1.62
Sapulpa Refining Co., Kansas City, Mo.	30,824	616.00	27.72
Sarco Petroleum Products Co., Independence, Kans.	11,013	220.00	9.90
Sante Fe Refrigerator Despatch, Chicago, Ill.	155,134	1,551.00	69.79
Semet Solvay Co., Syracuse, N. Y.	8,596	170.00	7.65
Seneca Oil Works, Warren, Pa.	522	10.00	.45
Seaboard Refining Co., New Orleans, La.	30,067	600.00	27.00
Seaboard By-Products Coke Co., Jersey City, N. Y.	739	14.00	.63
Seattle Car & Foundry Co., Seattle, Wash.	3,240	64.00	2.85
Shippers Refgr. Car Co., Chicago, Ill.	604	6.00	.27
Sinclair Refining Co., Chicago, Ill.	46,346	926.00	41.67
Siphon Products Co., St. Paul, Minn.	1,459	28.00	1.26
Skinner Eddy Co., Seattle, Wash.	14,508	145.00	6.52
Snyder Car Line, Chicago, Ill.	214	5.00	.22
Southern Oil Corporation, Tulsa, Okla.	9,203	184.00	8.38
Southwest Refining Co., Tulsa, Okla.	2,396	46.00	2.07
Southern Cotton Oil Co., Savannah, Ga.	1,837	36.00	1.62
Spencer Kellogg Co., Buffalo, N. Y.	3,599	70.00	3.15
Standard Car Equipment Co., Philadelphia, Pa.	14,274	284.00	12.78
Standard Car Equipment Co., Philadelphia, Pa. (O. K. Refining Co. Assessment)	22,591	450.00	20.25
Sterling Oil & Refining Co., Wichita, Kans.	2,943	58.00	2.61
Standard Asphalt & Paving Co., Tulsa, Okla.	107	5.00	.22
Starks Heater Car Co., Chicago, Ill.	741	7.00	.35
St. Louis Refgr. Car Co., St. Louis, Mo.	31,296	812.00	14.04
Swift & Co., Chicago, Ill.	789,113	10,264.00	461.89
Streets Co., Chicago, Ill.	18,652	185.00	8.32
Streets Western Stable Car Line, Chicago, Ill.	653	6.00	.27
Taylor, Lowenstein & Co., Mobile, Ala.	2,564	50.00	2.25
The Texas Co., New York	9,232	184.00	8.82
The Transit Co., Toronto, Can.	188	5.00	.22
Tennessee Coal & Iron Co., Birmingham, Ala.	1,805	36.00	1.62
Titusville Oil Co., Titusville, Pa.	107	5.00	.22
Trues Oil Co., Spokane, Wash.	415	8.00	.36
Toledo Seed Oil Co., Toledo, O.	214	5.00	.22
Tropical Refgr. Express, Chicago, Ill.	361	5.00	.22
Trinity Cotton Oil Co., Dallas, Tex.	585	10.00	.45
Union Refgr. Transit Co., Milwaukee, Wis.	1,449,211	14,492.00	652.14
Union Tank Line, New York	2,904,673	58,092.00	2,614.14
Union Petroleum Co., Philadelphia	6,212	124.00	5.53

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Union Oil Co., Los Angeles, Cal.	1,540	\$ 30.00	\$ 1.35
Union Meat Co. (Swift), Chicago, Ill.	1,134	11.00	.49
United Coal Co., Boswell, Pa.	806	10.00	.45
Washington Tank Car Corp., Seattle, Wash.	4,080	137.00	6.16
Waverly Oil Co., Pittsburgh, Pa.	2,477	48.00	2.16
Wabash Refining Co., Chicago, Ill.	722	14.00	.63
Warren Construction Co., Portland, Ore.	552	10.00	.45
Webster Oil & Gasoline Co., Coffeyville, Kans.	2,868	56.00	2.52
Western Packing & Producing Co., Chicago.	107	5.00	.22
Westinghouse Electric Co., Pittsburgh	3,717	37.00	1.66
Western Heater Despatch, Chicago.	7,399	73.00	3.28
White City Refgr. Despatch, Chicago.	756	7.00	.31
White Eagle Petroleum Co., Augusta, Kans.	29,619	592.00	26.64
Wilson Car Lines, Chicago, Ill.	15,777	157.00	7.06
Wood Products Co., Buffalo, N.Y.	107	5.00	.22
Wm. Gravers Tank Works, E. Chicago, Ind.	1,702	23.00	1.03
Yar-Yan Rosin & Turpentine Co., Brunswick, Ga.	1,512	30.00	1.35
Yellowstone Packing Co., Billings, Mont.	756	7.00	.31
		Total \$6,842.31	

Motion was seconded by Langer. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

EIGHTH DAY

2:00 P. M. November 20th, 1918.

Secretary Kositzky called a meeting of the State Board of Equalization on Wednesday, November 20th, 1918, which was held in the office of the Governor, for the purpose of reading, correcting and approving the minutes covering the proceedings of the State Board of Equalization meetings during the year 1918.

On roll call Frazier, Langer, Hagan and Kositzky responded.

Secretary Kositzky, having been authorized by this Board to collect the 1918 taxes due the State and Counties from the various car line companies, in the same manner as the 1917 taxes were collected, presented the following list of companies which had paid their 1918 taxes:

**TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN
THE STATE OF NORTH DAKOTA FOR THE YEAR 1918**

NAME	ADDRESS	Amount
Independent Refining Company	Oil City, Pa.	\$ 4.23
Gateway Car Company	Louisville, Pa. ....	.67
Ponca Oil Company (Paid by Empire Refineries	Ponca City, Okla. Bartlesville, Okla.) ..	1.71
American Refining Company (Paid by Empire Refineries	Tulsa, Okla. Bartlesville, Okla.) ..	3.01
Produce Refining Company (Paid by Empire Refineries	Ponca City, Okla. Bartlesville, Okla.) ..	21.96
The Paragon Refining Company	Toledo, Ohio	1.44
Magnolia Petroleum Company	Dallas, Tex.	5.22
Crew Levick Company	Titusville, Pa. ....	.63
Southern Oil Corporation	Tulsa, Okla.	8.28
Mid-Co. Gasoline Company	Tulsa, Okla. ....	.27
American Tar Products Company	Chicago .....	.81
Illinois Oil Company	Rock Island, Ill. ....	.99
Menasha Woodenware Company	Menasha, Wis. ....	.22
E. H. Barber Agency Company	Chicago	10.17
Central Commercial Company	Chicago .....	.22
Crystal Oil Works	Oil City, Pa. ....	.22
Northern Linseed Oil Company	Minneapolis, Minn.	1.35
Merrick Anderson Company	Winnipeg, Can.	1.53
Morrell Refrigerator Car Company	Ottumwa, Ia.	5.35
The Brier Hill Steel Company	Youngstown, Ohio .....	.63
Kansas City Refining Company	Kansas City, Mo.	2.43
Commercial Car Line	Chicago .....	.22
The Mather Stock Car Company	Chicago .....	.76
L. C. Gillespie & Sons	New York	46.26
Keith Tank Line	Chicago	15.30
Keith Car Company	Chicago	1.89
Crichton Pine Products Company	Crichton, Ala. ....	.27
Live Poultry Transit Company	Chicago	14.71
Emery Manufacturing Company	Bradford, Pa.	1.71
Kansas City Refining Company	Coffeyville, Kans.	11.88
Liquid Despatch Line	Chicago	12.78
Jas. S. Kirk & Company	Chicago	6.03
Standard Car Equipment Company	Philadelphia, Pa.	12.78
Continental Refining Company	Bristow, Okla. ....	.31
Doud Stock Car Company	Chicago	2.92
Pittsburgh Oil Refining Company (Paid by Cudahy Packing Co.	Baltimore, Md.	
Cudahy Refrigerator Line (Paid by Cudahy Packing Company	(Chicago) .....	.72
Cudahy Refrigerator Line (Paid by Cudahy Packing Company	Chicago	9.45
Cudahy Provisions Refrigerator (Paid by Cudahy Packing Company	Chicago	64.39
Nova Products Company	Chicago)	
Northwest Refining Company	Buffalo, N. Y. ....	.22
Wilson Car Line	Denver, Colo.	4.14
Martin Davis Company	Chicago .....	.22
Taylor Lawenstein Company	Newark, N. J.	1.89
Magnolia Cotton Oil Company	Mobile, Ala.	2.25
Trinity Cotton Oil Company	Houston, Tex.	1.80
Phoenix Cotton Oil Company	Dallas, Tex. ....	.45
Penn American Refining Company	Memphis, Tenn.	1.53
Associated Oil Company	Oil City, Pa. ....	.54
Mid Continental Refining Company	San Francisco, Cal. ....	.22
General Refining & Producing Company	Tulsa, Okla.	3.60
Phillipine Vegetable Oil Company	Tulsa, Okla. ....	.22
Chas. T. Perry	New York	4.86
D. W. Franchett	Helena, Mont. ....	.90
Gillican-Chipley Company	Tulsa, Okla. ....	.22
Rogers Brown & Company	New Orleans .....	.27
Globe Soap Company	Seattle, Wash. ....	.54
W. A. Robinson Company	Cincinnati, Ohio	2.52
Consumers Refining Company	New Bedford, Mass. ....	.99
Bay Terminal Railroad Company	Chicago	84.60
Miller Oil Refining Works	Toledo	4.50
Okmulgee Produce & Refining Company	Alleghany, Pa.	2.38
Oil Seed Company	Oklmulgee, Okla. ....	.22
Western Packing & Provision Company	New York .....	.54
Lackawanna Steel Company	Chicago .....	.22
Corden & Company	Lackawanna, N. Y. ....	.63
Cleveland Cliffs Iron Company	Tulsa, Okla.	49.95
	Marquette, Mich.	19.89

**TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN
THE STATE OF NORTH DAKOTA FOR THE YEAR 1918—Continued**

NAME	ADDRESS	Amount
The El Dorado Refining Company	El Dorado, Kans.	.27
N. B. Cook Oil Company	New York	8.82
Indian Refining Company	New York	1.35
Roxana Petroleum Company	Tulsa, Okla.	5.67
Pensacola Tar & Turpentine Company	Gulf Point, Fla.	1.08
Interstate Tank Car Corporation	Portsmouth, Va.	111.51
Frisco Refrigerator Line	St. Louis, Mo.	15.48
Seaboard By-Products Coke Company	Jersey City, N. J.	.63
Wilson Car Lines	Chicago	7.06
Muskagee Refining Company	Muskagee, Okla.	1.98
Independent Refining Company	Oil City, Pa.	1.26
Marsh Refrigerator Service Company	Milwaukee, Wis.	48.47
General Electric Company	Schenectady, N. Y.	1.66
Kimmer & Eddy Corporation	Seattle, Wash.	6.52
Chicago, N. Y. & Boston Refgr. Co.	Chicago	4.09
American Oil Works	Titusville, Pa.	.72
Mileage Gasoline Company	Tulsa, Okla.	.22
Transit Company, Limited	Toronto, Can.	.22
Sifo Products Company	St. Paul, Minn.	1.26
Pan-American Refining Company	Tulsa, Okla.	6.75
Albers Bros. Milling Company	Seattle	5.04
Fruit Growers Express	Chicago	82.03
Wabash Refining Company	Chicago	.63
Indiana Refining Company	St. Louis, Mo.	14.67
Armour Refining Company	Chicago	64.93
Armour Tank Company	Chicago	38.30
E. I. Du Pont de Nemours & Co.	Wilmington, Del.	14.62
Semet-Solvay Company	Syracuse, N. Y.	7.65
Empire Refineries	Bartlesville, Okla.	105.75
American Refrigerator Transit Co.	St. Louis, Mo.	49.86
Warren Construction Company	Portland, Ore.	.45
Union Oil Company of California	Los Angeles, Cal.	1.25
J. I. Case Threshing Machine Co.	Minneapolis, Minn.	8.55
The Streets Company	Chicago	8.32
Quaker City Live Stock Line	Chicago	.44
Toledo Seed & Oil Company	Toledo, Ohio	.22
Capitol Refining Company	Washington, D. C.	11.52
Diamond Gasoline Company	Kansas City, Kans.	1.35
Osage Gasoline Company	Kansas City, Mo.	.90
Ajax Gasoline Company	Kansas, City Mo.	.63
Republic Creasotting Company	Indianapolis, Ind.	1.62
Great American Refining Company	Tulsa, Okla.	.27
Emlenton Refining Company	Emlenton, Pa.	1.44
Cudahy Bros. Company	Cudahy, Wis.	.99
Glen Pool Tank Line	Kansas City, Mo.	.36
Crew Levick Tank Line	Titusville, Pa.	.36
American Linseed Company	New York	.27
T. M. Sinclair & Company, Limited	Cedar Rapids, Mich.	3.56
Phoenix Refining Company	Tulsa, Okla.	5.04
Penn. Oil Products Refining Company	Elder, Pa.	.63
The Texas Company	Chicago	8.28
Carstens Packing Company	Tacoma, Wash.	1.35
Eastern Kansas Oil Company (Paid by Commonwealth Oil & Ref. Co.)	Moran, Kans.)	.85
St. Louis Refrigerator Car Company	St. Louis, Mo.	14.04
James B. Berry Sons Company	Oil City, Pa.	.72
The Wichita Independent Consolidated Co.	Wichita, Kans.	2.61
Pacific Ammonia & Chemical Company	Seattle, Wash.	1.80
Arms Palace Horse Car Company	Chicago	24.93
Sapulpa Refining Company	Sapulpa, Okla.	27.72
Imperial Oil Company, Limited	Sarnia, Ont.	440.82
American Sugar Refining Company	Chicago	6.75
Louisiana Oil Refining Corporation	Shreveport, La.	.90
United Coal Corporation	Pittsburgh, Pa.	.45
Santa Fe Refrigerator Despatch Co.	Topeka, Kans.	69.79
Hellman Oil & Gas Company	Cushing, Okla.	2.97
The Proctor & Gamble Transportation Co.	Cincinnati, Ohio	184.23
Motor Gasoline Company	Tulsa, Okla.	.63
Midland Linseed Products Company	Minneapolis, Minn.	1.80
Alden Spear Sands Company	Boston, Mass.	1.35
Swift's Refrigerator Line	Chicago	248.22
Swift Tank Line	Chicago	213.66
The Barrett Company	New York	15.03
Standard Car Equipment Company	Philadelphia, Pa.	21.78
Morris Refrigerator Line		

TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN
THE STATE OF NORTH DAKOTA FOR THE YEAR 1918—Continued

NAME	ADDRESS	Amount
(Paid by Morris & Company	Chicago)	11.61
Morris Live Stock Express	Chicago) .....	.22
(Paid by Morris & Company	Chicago) .....	.22
Morris Refrigerator Line	Chicago)	28.80
(Paid by Morris & Company	Milwaukee, Wis.	652.14
Union Refrigerator Transit Company	Oklahoma City, Okla.	23.31
North American Refining Company	Houston, Tex. ....	.22
Merchants & Planters Oil Company	Bartlesville, Okla.	90.22
Empire Gas & Fuel Company	Titusville, Pa. ....	.22
Titusville Oil Company	New York	2,614.14
Union Tank Line	East Chicago	1.03
Wm. Grover Tank Works	Kansas City, Mo.	4.05
Lake Park Refining Company	Chicago	50.00
Sinclair Refining Company	Tulsa, Okla.	4.95
Producers Refining Corporation	Spokane, Wash.	1.08
E. H. Stanton Company	Tulsa, Okla.	21.24
Inland Refining Company	Chicago	2.16
Darling & Company	Chanute, Kans. ....	.22
The Millers Petroleum Refining Company	Chicago .....	.22
Lemac Carriers Company	Warren, Pa. ....	.45
Seneca Oil Works	Schenectady, N. Y. ....	.36
General Electric Company	Eldred, Pa. ....	.63
Pennsylvania Oil Products Refining Co.	Tulsa, Okla.	6.75
Pan-American Refining Company	Neward, N. J.	1.89
The Martin Dennis Company	Columbus, Ohio	9.09
Ohio Cities Gasoline Company	Milwaukee, Wis.	2.43
Marsh Refrigerator Service Company	Buffalo, N. Y.	3.15
Spencer, Kellogg & Sons	Pittsburgh, Pa.	1.26
Riverside Western Oil Company	Birmingham, Ala.	1.62
Tennessee Iron, Coal & Ry. Company	Cleveland, O.	8.01
Peerless Transit Line	Archer Daniels Linseed Company	8.01
The American Cotton Oil Company	New York, N. Y.	45.90
Pure Oil Company	Minneapolis, Minn.	12.96
The White Eagle Petroleum Company	Wichita, Kans.	26.64
Western Heater Despatch Company	Chicago, Ill.	2.28
Canfield Refining Company	Vale, Okla.	4.41
Canadian Explosives, Limited	Montreal, Can.	18.54
Union Meat Co. (By Henry Veeder)	Chicago, Ill. ....	.49
Crystal Car Lines	Chicago, Ill.	1.35
Pennsylvania Tank Line	Sharon, Pa.	69.97
Caddo Oil & Refining Company	Shreveport, La.	1.35
Mutual Oil Company	Kansas City, Mo.	13.36
Riverside Eastern Oil Company	Pittsburgh, Pa. ....	.27
Marden, Orth & Hastings Corporation	Boston, Mass.	5.58
Pacific Fruit Express Company	San Francisco, Cal.	268.92
Trues Oil Company	Spokane, Wash. ....	.36
Michigan Ammonia Company	Detroit, Mich. ....	.22
Mitsui & Company, Limited	Seattle, Wash.	6.16
Kaloa Company	Portland, Ore. ....	.63
Total		\$6,431.21

Upon reading the minutes of the State Board of Equalization held during the year 1918, Mr. Langer moved that the minutes as read be approved by the State Board of Equalization.

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

Moved by Langer that the Board now adjourn sine die. Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Total Acreage Assessed	Miles Railroad Assessed (Main Branch and Sidings)	Real Estate.	Personal Property
Adams	583,606.00*	54.82*	2,240,391.00*	547,779.00*
Barnes	947,209.00	204.45	9,211,890.00	1,891,818.00
Benson	764,262.00	171.33	4,664,448.00	1,083,126.00
Billings	556,513.00	27.77	1,326,484.00	378,324.00
Bottineau	1,063,019.00	178.89	6,457,004.00	1,451,490.00
Bowman	618,836.00	73.95	2,381,498.00	602,997.00
Burke	673,615.00	135.83	3,266,741.00	696,180.00
Burleigh	980,942.00	181.77	6,192,009.00	1,528,740.00
Cass	1,113,215.00	418.05	18,876,452.00	4,012,126.00
Cavalier	962,004.00	124.02	6,986,642.00	1,258,781.00
Dickey	717,993.00	153.90	5,636,765.00	1,065,884.00
Divide	743,251.00	81.70	3,813,832.00	819,534.00
Dunn	912,966.00	35.05	4,570,266.00	941,136.00
Eddy	387,589.00	66.13	8,005,286.00	566,098.00
Emmons	927,153.00	77.38	4,238,866.00	1,015,881.00
Foster	405,745.00	92.13	8,000,622.00	622,930.00
Golden Valley	564,220.00	49.51	2,628,325.00	701,720.00
Grand Forks	901,714.00	216.07	11,220,936.00	2,257,594.00
Grant	978,655.00	100.66	4,576,806.00	817,305.00
Griggs	449,797.00	75.20	4,252,938.00	801,951.00
Hettinger	667,725.00	64.37	3,272,710.00	697,669.00
Kidder	818,706.00	76.22	3,691,714.00	673,712.00
LaMoure	715,776.00	140.12	6,654,124.00	1,128,262.00
Logan	601,501.00	52.21	2,814,813.00	594,532.00
McHenry	1,150,566.00	212.80	5,798,364.00	1,282,195.00
McIntosh	600,338.00	60.18	3,216,705.00	773,312.00
McKenzie	1,249,676.00	51.28	3,068,033.00	1,110,739.00
McLean	1,150,859.00	125.43	4,992,387.00	1,369,054.00
Mercer	606,121.00	51.87	8,058,936.00	661,759.00
Morton	1,133,823.00	192.08	6,266,690.00	1,488,244.00
Mountrail	970,556.00	127.28	8,672,806.00	1,215,432.00
Nelson	620,053.00	107.02	5,412,882.00	1,025,571.00
Oliver	429,662.00	34.62	1,797,340.00	354,832.00
Pembina	707,698.00	135.41	6,244,220.00	1,054,966.00
Pierce	627,720.00	103.70	3,210,100.00	663,314.00
Ramsey	740,990.00	214.60	6,437,437.00	1,416,184.00
Ransom	536,304.00	88.38	4,544,569.00	876,863.00
Renville	556,527.00	86.94	3,217,174.00	632,908.00
Richland	908,225.00	277.70	9,517,138.00	1,694,270.00
Rolette	527,300.00	81.85	8,027,886.00	738,231.00
Sargent	537,971.00	149.92	4,135,875.00	943,040.00
Sheridan	584,355.00	41.78	2,707,310.00	601,308.00
Sioux	140,087.00	42.46	533,875.00	279,584.00
Slope	670,459.00	20.19	2,421,495.00	539,727.00
Stark	814,560.00	89.97	4,372,047.00	1,141,326.00
Steele	453,980.00	45.99	4,068,584.00	678,629.00
Stutsman	1,393,862.00	272.63	11,801,046.00	1,953,630.00
Towner	629,088.00	124.17	4,671,161.00	935,644.00
Trail	545,789.00	100.12	5,898,575.00	1,072,947.00
Walsh	818,658.00	199.76	8,203,871.00	1,374,044.00
Ward	1,233,031.00	238.93	8,742,259.00	2,139,729.00
Wells	797,780.00	125.28	5,216,435.00	1,072,624.00
Williams	1,204,451.00	148.26	5,586,108.00	1,398,314.00
Total	40,375,592.00*	6,877.13*	265,315,957.00*	56,631,693.00*

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Railroad Property	Telephone Property	Telegraph Property
Adams	964,335.00*	14,139.00*	4,771.00*
Barnes	2,928,092.00	79,386.00	23,566.00
Benson	2,171,292.00	28,087.00	22,726.00
Billings	551,420.00	2,539.00	4,849.00
Bottineau	1,959,785.00	85,568.00	20,417.00
Bowman	995,957.00	9,458.00	4,711.00
Burke	1,435,051.00	23,498.00	14,795.00
Burleigh	2,227,522.00	62,468.00	18,901.00
Cass	5,568,775.00	189,567.00	46,635.00
Cavalier	1,407,804.00	33,038.00	14,735.00
Dickey	1,617,634.00	29,370.00	21,901.00
Divide	590,648.00	12,368.00	7,955.00
Dunn	451,476.00	7,933.00	4,385.00
Eddy	744,676.00	18,301.00	7,834.00
Emmons	841,952.00	20,391.00	9,778.00
Foster	1,265,691.00	21,541.00	11,710.00
Golden Valley	694,487.00	11,247.00	4,988.00
Grand Forks	2,934,600.00	158,970.00	24,853.00
Grant	963,735.00	9,037.00	11,333.00
Griggs	1,027,059.00	16,972.00	10,447.00
Hettinger	520,652.00	15,513.00	6,482.00
Kidder	1,208,999.00	12,286.00	10,960.00
La Moure	1,527,298.00	31,811.00	19,443.00
Logan	510,918.00	6,532.00	5,305.00
McHenry	2,969,565.00	34,790.00	18,275.00
McIntosh	463,830.00	7,537.00	7,048.00
McKenzie	444,224.00	9,703.00	4,896.00
McLean	1,076,176.00	31,308.00	12,038.00
Mercer	686,224.00	12,444.00	6,764.00
Morton	2,955,869.00	45,503.00	28,568.00
Mountrail	1,543,650.00	17,879.00	14,154.00
Nelson	1,303,193.00	38,202.00	11,921.00
Oliver	461,529.00	8,687.00	4,559.00
Pembina	1,610,996.00	34,943.00	17,440.00
Pierce	1,312,812.00	16,395.00	12,075.00
Ramsey	2,209,100.00	49,755.00	15,779.00
Ransom	1,034,364.00	31,935.00	11,431.00
Renville	744,586.00	20,491.00	7,351.00
Richland	3,364,020.00	60,572.00	32,379.00
Rolette	882,372.00	11,645.00	9,198.00
Sargent	1,581,563.00	24,384.00	18,981.00
Sheridan	555,171.00	14,272.00	5,273.00
Sioux	421,779.00	42.00	2,434.00
Slope	208,762.00	5,438.00	929.00
Stark	1,503,229.00	34,398.00	12,748.00
Steele	544,028.00	22,768.00	5,599.00
Stutsman	3,149,380.00	78,171.00	31,545.00
Towner	1,051,943.00	22,633.00	9,494.00
Traill	1,424,538.00	37,509.00	11,951.00
Walsh	2,204,130.00	56,988.00	23,592.00
Ward	3,093,122.00	107,654.00	21,758.00
Wells	1,744,648.00	38,098.00	13,593.00
Williams	2,192,444.00	43,595.00	16,096.00
Totals	77,849,105.00*	1,762,743.00*	721,312.00*

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Express Property	Street Railways	Pullman Property	Total Assessed Valuation All Property
Adams	6,174.00*			3,777,589.00*
Barnes	30,580.00	15,840.00*	14,750.00*	14,195,404.00
Benson	28,716.00			7,998,395.00
Billings	5,736.00			2,278,214.00
Bottineau	22,882.00			9,947,146.00
Bowman	6,097.00			4,000,716.00
Burke	16,873.00			5,453,138.00
Burleigh	28,843.00		15,108.00	10,073,591.00
Cass	57,314.00	39,884.00	17,126.00	28,307,879.00
Cavalier	16,557.00			9,715,557.00
Dickey	20,170.00			8,381,724.00
Divide	8,783.00			5,253,110.00
Dunn	7,880.00			5,983,076.00
Eddy	9,107.00			4,346,302.00
Emmons	12,955.00			6,140,923.00
Foster	14,097.00			4,936,591.00
Golden Valley	10,396.00		9,174.00	4,060,337.00
Grand Forks	28,517.00	38,103.00		16,658,573.00
Grant	17,582.00			6,395,798.00
Griggs	14,077.00			6,123,444.00
Hettinger	9,281.00			4,522,307.00
Kidder	15,667.00			5,625,341.00
LaMoure	26,147.00			9,387,075.00
Logan	6,250.00			8,937,850.00
McHenry	28,374.00			10,129,555.00
McIntosh	6,275.00			4,476,707.00
McKenzie	7,488.00			4,640,072.00
McLean	14,149.00			7,494,712.00
Mercer	12,071.00			4,438,198.00
Morton	37,414.00		30,260.00	10,852,550.00
Mountrall	15,972.00			6,479,693.00
Nelson	13,258.00			7,805,022.00
Oliver	8,137.00			2,635,084.00
Pembina	20,082.00			8,982,647.00
Pierce	13,311.00			5,228,007.00
Ramsey	17,616.00			10,145,851.00
Ransom	13,288.00			6,512,450.00
Renville	8,195.00			4,630,608.00
Richland	38,880.00	1,538.00		14,708,788.00
Rolette	10,244.00			4,679,571.00
Sargent	23,353.00			6,727,460.00
Sheridan	8,827.00			3,892,161.00
Sioux	7,593.00			1,245,807.00
Slope	1,203.00			3,177,554.00
Stark	15,119.00		23,414.00	7,102,276.00
Steele	6,300.00			5,323,908.00
Stutsman	41,359.00		19,558.00	17,074,688.00
Towner	10,449.00			6,701,324.00
Trail	13,785.00			8,459,305.00
Walsh	26,608.00			11,889,233.00
Ward	25,406.00			14,129,919.00
Wells	18,539.00			8,103,937.00
Williams	18,836.00			9,255,393.00
Totals	900,807.00*	90,365.00*	150,276.00*	403,422,258.00*

LIST SHOWING VALUATION OF ALL TAXABLE PROPERTY IN THE STATE OF NORTH DAKOTA AS LEFT BY
STATE BOARD OF EQUALIZATION FOR THE YEARS 1915, 1916, 1917 and 1919

CLASS OF PROPERTY	As Equalized by State Board 1915	As Equalized by State Board 1916	As Equalized by State Board 1917	As Equalized by State Board 1918
Farm Lands	\$213,137,140	\$193,470,548	\$204,961,578	\$ 221,459,525
Improvements on Farm Lands	14,276,061	13,642,217	13,486,613	13,938,144
Town and City Lots	13,877,116	12,079,767	13,630,675	15,310,001
Improvements on Lots	21,232,378	20,058,708	21,290,443	20,575,287
Personal Property	63,071,681	61,545,351	69,004,562	56,631,633
Railroads	56,960,772	51,340,543	70,805,238	77,849,106
Telegraph	415,483	417,035	766,461	721,312
Telephone	1,339,206	1,367,172	1,781,596	1,762,734
Express	533,430	469,023	757,403	900,807
Street Railway	72,741	72,741	82,445	80,355
Pullman	32,692	32,692	157,304	160,276
Total Assessed Value for State	\$384,938,700	\$354,496,097	\$394,723,308	\$ 403,422,258
Total Acreage Assessed	(1915) 31,089,098	(1916) 39,584,286	(1917) 39,964,133	(1918) 40,375,532
Average Value per Acre	\$5.45	\$4.88	\$5.07	\$5.48



SUMMARY ABSTRACT OF TAX LISTS OF

NET TOTAL

Counties	Total Acreage Assessed	Miles of R. R. (Main Branch and Sidings)	Real Estate	Personal Property
Adams	580,611	53.14	\$ 2,262,666	\$ 520,156
Barnes	938,387	203.96	8,613,024	2,070,054
Benson	763,473	171.33	4,866,031	1,254,512
Billings	533,346	27.77	1,304,753	374,037
Bottineau	1,062,951	178.85	6,659,456	1,612,836
Bowman	605,604	73.17	2,160,665	599,207
Burke	661,384	135.79	3,005,945	808,316
Burleigh	987,748	179.05	5,999,480	1,687,641
Cass	1,113,191	415.14	17,441,159	4,591,722
Cavalier	952,079	124.15	6,537,429	1,327,142
Dickey	700,753	158.90	5,171,561	1,297,346
Divide	739,024	82.18	3,477,006	822,807
Dunn	889,492	84.85	4,554,218	1,036,977
Eddy	387,589	66.04	2,636,608	684,806
Emmons	912,114	77.15	3,897,261	1,087,575
Foster	408,148	93.03	2,621,971	683,648
Golden Valley	523,276	49.28	2,459,858	764,878
Grand Forks	903,197	214.76	11,128,585	2,576,360
Grant	978,620	100.62	3,908,218	935,461
Griggs	449,644	75.20	4,052,627	982,255
Hettinger	666,345	64.26	2,846,663	722,943
Kidder	817,323	75.08	3,289,115	724,420
LaMoure	716,765	125.32	5,323,724	1,251,204
Logan	588,432	52.22	2,575,555	671,826
McHenry	1,149,745	212.74	5,607,214	1,452,954
McIntosh	588,174	60.11	2,924,996	803,635
McKenzie	1,148,058	51.19	2,918,036	1,654,140
McLean	1,129,135	125.41	4,558,798	1,471,308
Mercer	603,829	51.47	3,041,843	835,845
Morton	1,149,901	192.90	5,685,864	1,459,712
Mountrail	932,049	120.57	3,565,076	1,246,974
Nelson	620,052	107.02	5,062,271	1,189,134
Oliver	427,713	34.62	1,800,573	374,397
Pembina	707,958	136.03	5,441,808	1,114,320
Pierce	627,161	103.66	3,132,534	755,587
Ramsey	740,828	219.40	6,097,958	1,549,317
Ransom	537,801	83.26	4,435,266	961,352
Renville	537,801	61.81	3,298,477	748,280
Richland	907,784	277.85	9,085,000	2,063,871
Rolette	527,401	81.84	3,094,656	765,484
Sargent	534,752	184.39	3,859,413	845,592
Sheridan	582,190	41.79	2,732,552	652,951
Sioux	110,218	42.01	449,342	277,087
Slope	649,385	19.35	2,050,978	519,332
Stark	809,715	89.73	3,916,469	1,211,708
Steele	453,958	45.99	4,002,957	765,217
Stutsman	1,389,908	269.505	10,392,514	1,996,929
Towner	629,083	124.47	4,608,846	1,073,138
Traill	545,807	100.11	5,757,635	1,210,314
Walsh	818,659	199.78	7,745,700	1,391,865
Ward	1,245,756	235.75	8,754,072	2,529,620
Wells	797,432	125.06	5,108,135	1,308,684
Williams	1,179,215	143.44	5,564,583	1,752,225
			\$251,580,744	\$ 63,034,536

EVERY COUNTY, NORTH DAKOTA, 1917

ASSESSED VALUATIONS

Railroad Property	Telephone Property	Telegraph Property	Express Property	Private Car, Street Railways Etc.	Total Assessed Valuation All Property
\$ 873,308	\$ 8,693	\$ 3,991	\$ 5,613	\$ 20,225	\$ 8,674,427
2,668,388	79,732	22,792	27,392		13,501,697
1,973,902	23,227	25,029	23,984		8,266,635
501,291	1,864	5,377	4,776	7,676	2,199,774
1,781,605	35,405	19,802	19,097		10,128,201
903,856	7,697	3,926	5,567	230	3,681,148
1,304,581	24,530	8,726	14,071		5,166,169
2,030,898	72,685	19,915	23,747		9,834,266
5,059,617	230,123	55,069	48,060	54,174	27,479,924
1,286,214	28,870	17,973	13,816		9,211,449
1,470,578	27,060	24,386	17,308		7,948,239
535,643	12,582	6,728	7,333		4,862,099
408,543	7,388	3,679	6,561		6,017,366
677,248	15,760	4,494	7,590		4,026,506
764,958	15,298	11,433	11,051		5,787,579
1,150,629	18,902	8,948	11,750	104	4,495,952
630,731	13,617	5,553	8,656	24,464	8,907,757
2,666,510	208,120	37,325	23,780	45,495	16,686,675
876,063	5,965	9,370	14,898		5,749,970
933,690	15,647	6,294	11,734		6,001,217
473,086	14,354	5,330	8,277	20,050	4,090,703
1,096,012	9,331	10,965	13,045		5,142,889
1,420,440	29,038	21,193	22,027		8,067,636
464,561	5,606	4,421	5,216		3,727,185
2,699,691	33,840	19,624	22,009		9,835,112
423,041	7,660	5,375	5,352		4,169,959
403,615	10,538		6,219		4,992,543
978,888	28,928	10,132	11,806		7,059,805
622,760	11,029	5,275	10,052		4,526,804
2,690,810	35,792	26,727	31,192	26,151	9,956,078
1,400,318	22,260	14,811	13,327		6,262,766
1,184,721	29,916	13,160	11,058	354	7,490,914
420,580	6,608	3,799	6,318		2,612,075
1,465,235	33,160	24,869	16,737	10,800	8,106,929
1,193,125	15,586	11,354	11,103	261	5,120,000
2,008,259	50,099	18,862	14,707		9,739,202
939,959	29,019	12,056	11,068		6,388,720
676,809	21,101	6,130	6,840	20	4,747,657
3,058,547	53,959	44,523	33,211	1,718	14,340,829
802,069	11,802	9,442	8,558		4,691,506
1,438,034	21,711	23,052	19,639		6,307,741
504,764	12,396	4,394	7,351	20	3,914,428
373,466		2,868	6,398		1,039,111
188,104	4,284	774	1,093	44	2,764,609
1,365,934	37,967	14,177	12,588	20,247	8,579,090
494,571	19,636	8,649	5,260		5,296,290
2,922,213	87,792	31,948	34,730	17,112	15,483,238
956,444	18,304	11,943	8,715		6,677,390
1,295,010	34,999	20,090	11,491	457	8,329,906
2,008,809	48,346	29,631	22,199	10,023	11,251,573
2,804,104	112,069	23,558	21,191	3,128	14,247,742
1,685,311	30,847	8,911	15,456	170	8,057,514
1,981,081	43,892	15,658	15,715	910	9,374,050
\$70,833,574	\$1,784,229	\$ 765,421	\$756,672	\$268,833	\$389,019,009

TABLE SHOWING ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY IN NORTH DAKOTA AS LEFT BY THE STATE BOARD OF EQUALIZATION FROM 1900 TO DATE

Year	Real Estate	Personal Property	Railroad Property	Telephone Property	Telegraph Property	Express Property	Street Railways	Pulman Cars, Etc.	Total Assessed Valuation All Property
1900	\$ 73,574,494	\$26,292,466	\$17,367,525	\$108,017	\$287,290	\$138,220	.....	.....	\$ 117,204,485
1901	\$ 77,996,178	28,056,797	17,983,367	\$	219,426	144,423	.....	.....	\$ 124,599,869
1902	85,433,334	27,982,127	19,985,989	135,115	218,092	145,591	.....	.....	133,880,414
1903	91,616,090	33,059,799	21,307,242	190,630	296,402	224,564	155,158	146,537,444	146,537,444
1904	98,355,197	34,314,634	22,160,384	190,630	296,402	224,564	155,158	155,505,269	155,505,269
1905	113,127,196	37,087,998	22,477,987	466,450	207,917	186,154	\$ 17,676	173,561,077	173,561,077
1906	125,328,154	42,039,384	27,949,152	593,902	265,281	196,916	\$ 26,196	196,462,584	196,462,584
1907	137,034,644	45,807,627	29,213,973	684,684	273,130	254,414	29,070	213,297,642	213,297,642
1908	147,147,963	47,388,847	33,068,881	623,237	255,476	273,758	29,070	228,767,262	228,767,262
1909	182,124,702	54,442,525	40,265,261	942,079	293,138	317,833	39,134	278,414,200	278,414,200
1910	184,589,989	51,609,379	40,291,833	1,085,017	325,933	360,932	58,980	278,622,164	278,622,164
1911	193,588,578	51,661,922	41,300,787	1,176,272	349,839	388,433	59,480	288,775,341	288,775,341
1912	199,073,743	50,897,111	42,938,664	1,084,317	301,700	387,760	62,570	294,770,325	294,770,325
1913	205,131,797	54,810,867	45,098,606	1,156,892	363,456	418,139	61,160	307,042,816	307,042,816
1914	209,447,343	56,112,147	45,702,909	1,180,914	345,359	432,541	64,985	313,286,198	313,286,198
1915	262,522,695	63,071,681	56,960,772	1,329,206	415,488	533,480	72,741	32,692	394,938,700
1916	239,251,240	61,545,651	51,340,543	1,367,172	417,085	439,093	72,741	32,692	354,936,097
1917	251,369,309	69,004,552	70,808,288	1,781,595	765,461	751,438	82,445	157,804	394,723,308
1918	265,315,957	56,681,893	77,849,105	1,762,743	900,807	721,312	90,365	160,276	403,422,268

TAX INFORMATION

Population, Assessed Value and Local Tax Levies Since Statehood

Year	Acres Land Assessed	Population	Valuation, Less Legal Deduction on Personal Property	Tax Rate for All Purposes	Total Tax
1890	13,079,038	*100,983	\$ 88,896,291	2.62	\$ 2,430,518
1891	*203,799	87,783,668	2.78	2,487,441	
1892	13,409,163	*216,615	79,298,085	2.83	2,560,865
1893	13,759,334	*231,431	82,251,987	2.95	2,431,884
1894	14,510,638	*239,431	83,630,553	3.06	2,561,818
1895	14,886,800	*242,248	95,154,418	3.03	2,853,829
1896	15,475,865	*255,064	91,693,363	3.05	2,799,312
1897	16,198,681	*268,890	91,344,467	3.16	2,877,250
1898	16,537,168	*293,613	99,912,662	2.92	2,912,456
1899	18,018,704	*306,329	111,221,946	2.80	3,128,575
1900	18,803,467	319,040	116,140,898	2.90	3,370,733
1901	19,123,785	*334,937	123,060,282	3.38	4,174,495
1902	19,313,548	*370,728	131,099,835	3.23	4,286,422
1903	21,832,773	*396,519	148,001,733	3.31	4,900,185
1904	24,294,116	*432,310	154,000,067	3.62	5,600,418
1905	25,738,554	437,070	172,749,117	3.66	6,326,216
1906	27,638,347	*473,392	196,038,964	3.60	7,053,265
1907	27,844,159	*499,683	210,077,284	3.77	7,926,350
1908	29,595,824	*525,474	227,313,512	3.88	8,819,292
1909	30,871,927	*551,865	261,157,580	3.78	9,903,197
1910	33,840,129	*677,156	275,143,394	3.64	10,021,084
1911	36,032,000	*638,106	287,064,121	3.90	11,366,883
1912	36,388,697	*659,136	293,048,118	4.09	11,992,301
1913	37,776,658	*505,126	302,710,657	4.26	12,888,713
1914	38,443,537	*601,116	308,127,898	4.55	14,027,674
1915	39,089,099	*636,056	379,870,789	4.62	16,192,159
1916	39,684,286	*656,586	350,973,383	4.71	16,544,924
1917	39,964,338	*672,896	389,019,009	4.88	18,969,327
1918	40,375,592				

* Estimated.

TAX INFORMATION—Continued
Population, Assessed Value and Local Tax Levies Since Statehood

Year	State Tax Per Capita	State Tax	County Tax	City and Special Tax	Township and Road Tax	Common School Tax
1880	2.24	\$ 427,629	\$ 574,670	\$ 253,587	\$ 221,692	\$ 879,576
1881	2.27	426,250	774,920	233,338	181,298	923,969
1882	2.22	432,638	732,122	265,421	189,032	878,870
1883	1.87	438,480	749,513	283,114	145,725	875,915
1884	1.83	444,406	778,950	318,210	205,606	872,980
1885	1.73	442,620	887,036	294,845	272,306	954,002
1886	1.48	398,143	816,274	296,691	242,347	1,026,817
1887	1.40	388,019	863,608	289,061	233,206	1,064,001
1888	1.57	409,607	938,194	309,171	209,144	1,072,370
1889	1.79	613	956,386	325,873	249,242	1,099,269
1890	1.63	622,635	975,808	324,833	214,575	1,224,798
1901	2.38	855,480	1,189,802	442,933	233,867	1,420,913
1902	2.37	731,150	1,442,749	477,096	291,679	1,493,241
1903	2.02	802,318	1,400,285	587,226	318,868	1,697,450
1904	2.01	810,896	1,573,060	638,191	430,246	2,095,457
1905	2.09	916,708	1,761,960	732,855	485,067	2,411,376
1906	2.09	1,039,599	1,870,714	839,972	514,938	2,735,743
1907	2.14	1,073,725	2,120,044	1,009,394	610,465	3,031,081
1908	2.25	1,181,996	2,257,808	1,694,748	647,968	3,340,751
1909	2.50	1,380,431	2,671,297	1,248,705	699,459	3,824,647
1910	2.10	1,213,600	2,195,661	1,465,939	860,524	3,895,491
1911	2.25	1,315,337	3,147,489	1,509,143	1,156,143	4,228,060
1912	2.26	1,338,462	3,002,459	1,421,401	1,166,071	4,725,382
1913	2.29	1,365,918	3,336,246	1,750,318	1,114,037	5,121,736
1914	2.20	1,333,264	4,023,312	1,808,344	1,746,972	5,127,752
1915	2.57	1,633,633	4,661,744	2,182,795	1,950,693	5,768,254
1916	2.18	1,403,180	4,989,280	2,074,116	2,100,577	5,972,172
1917	2.48	1,673,304	6,719,732	2,449,248	2,458,054	6,668,697

STATE OF NORTH DAKOTA

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STATE TAX LEVY

NORTH DAKOTA'S BONDED INDEBTEDNESS, JULY 1st, 1918

BONDS NOW OWNED				YEAR, DATE, AMOUNT DUE						
Permanent Fund of N. D. Com. Schools	Outside of North Dakota	Purpose of Bonds	Date Issued	Years to Run	Rate of Int.	1920	1921	1923	1925	1927
\$ 20,000	\$ 10,000	North Dakota Refunding.....	May 15, 1890..	30	4	\$30,000	.....	.....	.....	.....
20,000	75,000	Funding Territorial Indebtedness.....	Mar. 20, 1891	30	4	.....	\$ 320	.....	.....	.....
.....	30,000	Refunding University Construction.....	July 1, 1898..	30	4	.....	.....	\$30,000	7-1	.....
25,000	13,000	Refunding Capitol Building Warrants	May 1, 1897..	30	4	.....	.....	.....	.....	5-1
10,000	19,000	Refund Penitentiary	May 1, 1897..	30	4	.....	.....	.....	.....	5-1
10,000	10,000	Refund University	May 1, 1897..	30	4	.....	.....	.....	.....	20,000
20,000	.....	Reform School Equipment & Construction	Sept. 1, 1901..	20	4	.....	20,000	.....	.....	.....
150,000	.....	N. D. Revenue, (extraordinary state expense)	July 1, 1905..	20	4	.....	.....	.....	\$150,000	7-1
\$ 256,000	\$ 157,000	State Bonded Debt.....	July 1, 1918..	\$412,000	.....	\$30,000	\$116,000	\$30,000	\$150,000	\$87,000
		Cash Balance State Bond Interest Fund June 30, 1918							\$ 31,524.43	
		Cash Balance State Bond Sinking Fund June 30, 1918							\$ 11,033.00	

SPECIAL MEETING FEBRUARY 24th, 1919

Members of the State Board of Equalization met in the office of the Governor on February 24th, 1919 for the purpose of adopting a tax schedule to comply with the provisions of Senate Bills numbers 43 and 44. On roll call Frazier, Hagan, Olson and Kositzky responded.

After having considered these tax measures very carefully, Mr. Kositzky moved that the following schedule be adopted, which shall be the schedule for 1919 and to be used by the various assessors in the state this year. Motion was seconded by Olson. On roll call Frazier, Hagan, Olson and Kositzky voted "aye."

On account of Senate Bills numbers 43 and 44 carrying emergency clauses, it was necessary that the State Board of Equalization adopt a new schedule at this time in order that the county auditors provide the various assessors with new supplies.

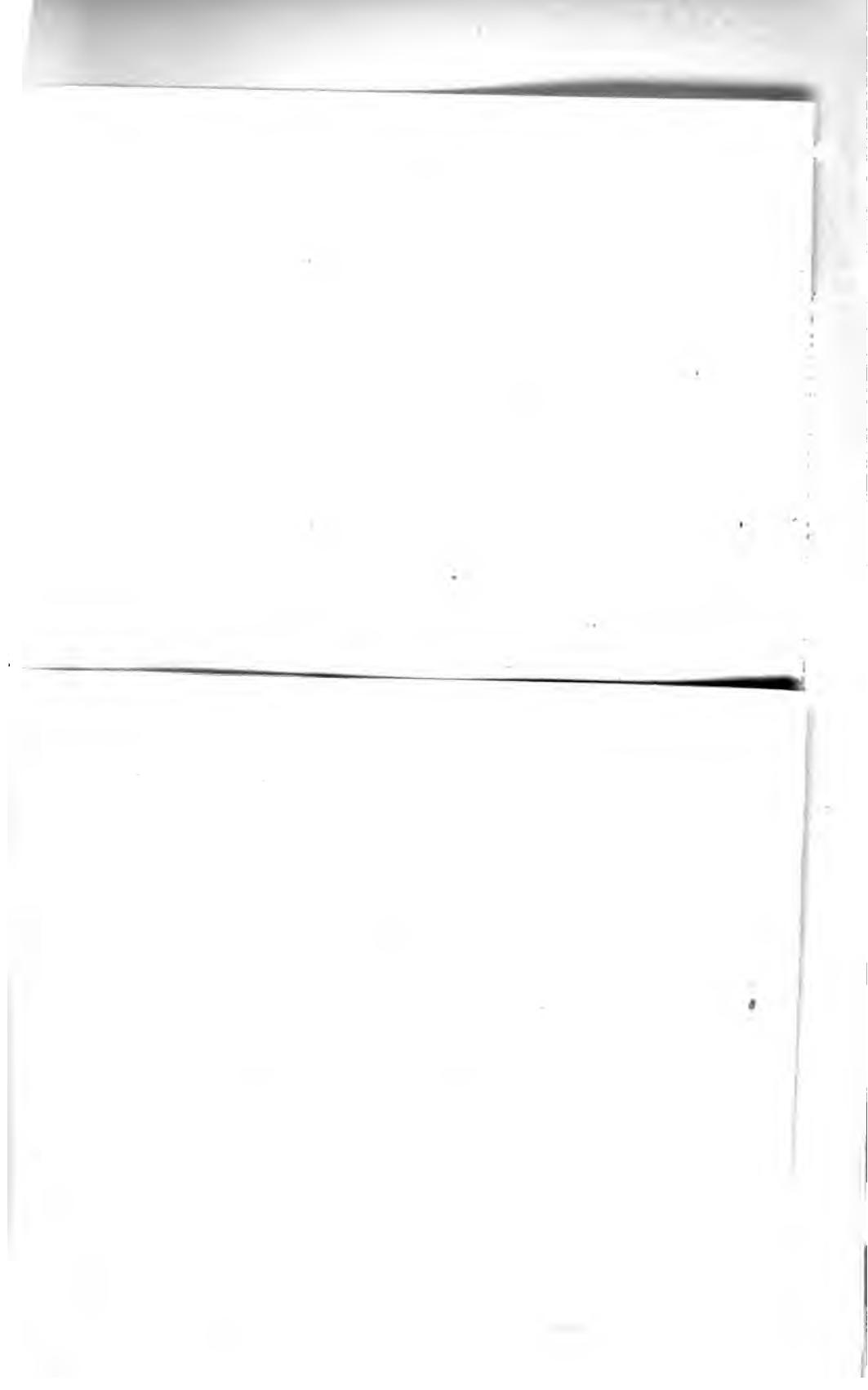
Inasmuch as the proceedings for the State Board of Equalization for the year 1918 have not quite been printed, it is requested that the proceedings of this date be included in said report.

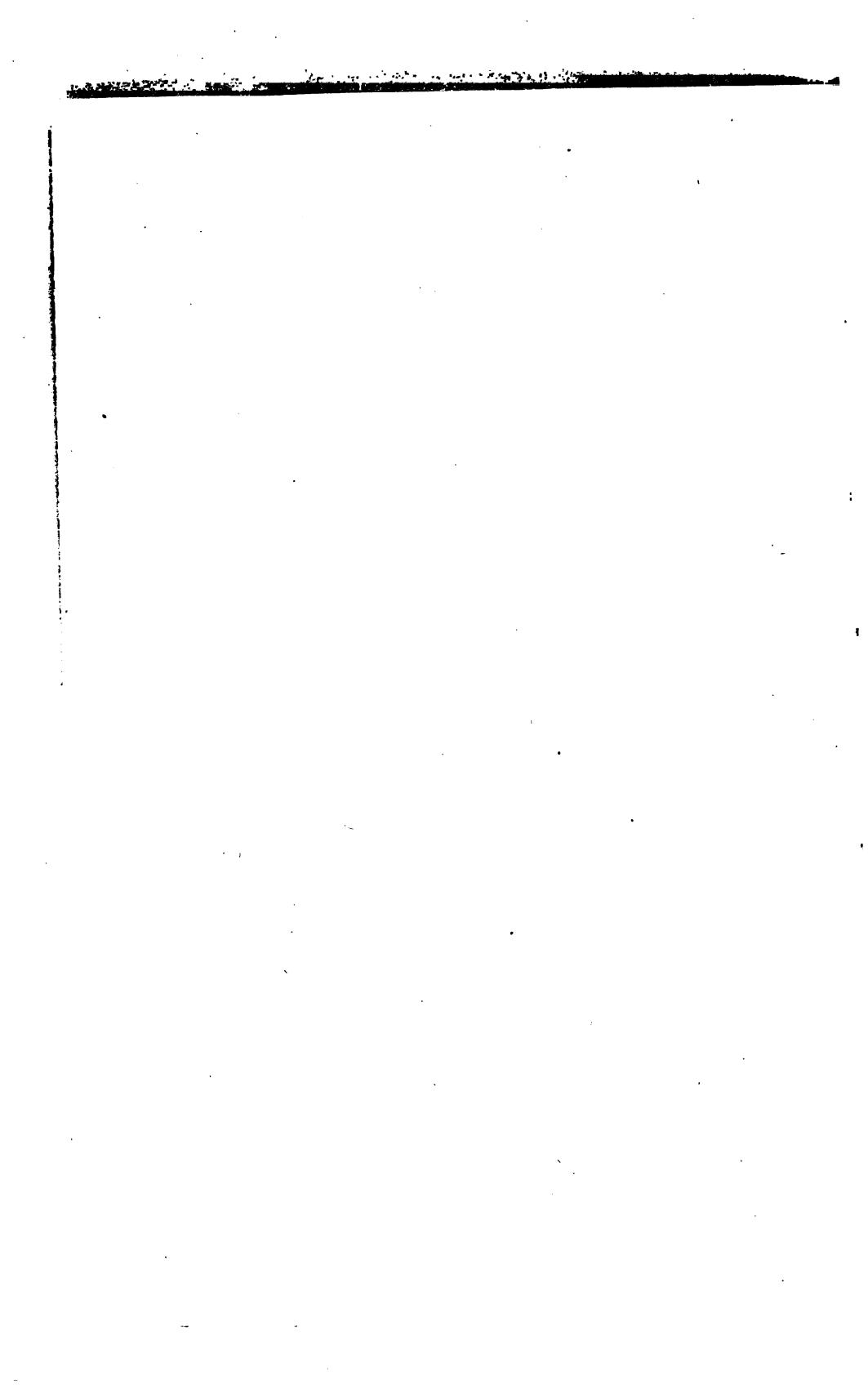
There being no further business, Olson moved that the Board now adjourn. Motion was seconded by Hagan. On roll call Frazier, Hagan, Olson and Kositzky voted "aye."

CARL R. KOSITZKY,
Secretary State Board of Equalization.

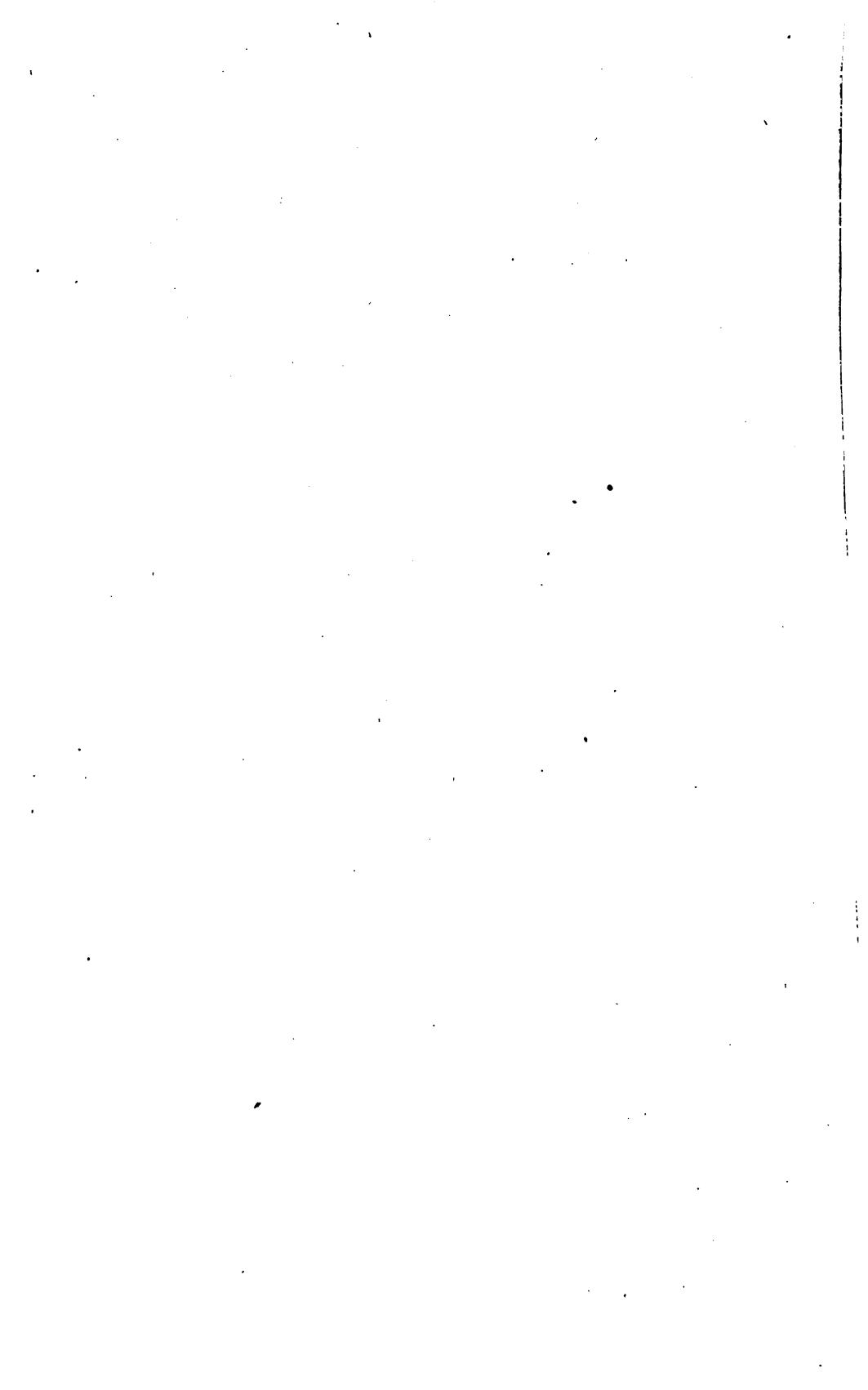
INDEX

	Page
Approval of Proceedings	114
Abstract of Tax List, 1917	120
Abstract of Personal Assessment as Left by County Boards.....	13
Abstract of Personal Assessment as Left by the State Board.....	30
Abstract of Assessment, Real Estate as Left by County Boards.....	96
Abstract of Assessment, Real Estate as Left by the State Board.....	100
Assessed Value of All Classes of Property	115
Changes of Personal Property	29
Car Line Assessment	106
Changes of Real Estate	99
Express Companies	56
Financial Statement	103
General Fund Statement	103
Levy Tax	104
Law	7
Members State Board of Equalization	9
Personal Property Changes	29
Pullman Company Assessment	95
Private Car Line Assessment	106
Railway Representatives Hearing	10
Railway Assessment	38
Railway Summary Assessment	46
Real Estate Assessment	100
Summary of Railway Assessment	46
Street Railway Assessment	62
Tax Collected from Private Car Line Companies	111
Tax Schedule for 1919	128
Telephone Assessment	63
Telegraph Assessment	60
Valuation of All Property Assessed	115
Valuation for Years 1915, 1916, 1917 and 1918.....	118
Valuation Since 1900	122
Where the Money Goes	130
Where the Money Comes From	129











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